



# THE FORT ST. GEORGE GAZETTE

PUBLISHED BY AUTHORITY

No. 18] MADRAS, TUESDAY EVENING, MAY 7, 1940

## Part I—Notifications by Government

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**TURKISH DEPARTMENT.**  
(DARFEE)

Letter

For R. Darf, May 1, 1900.

No. 81.

Under article 11 of the Fundamental Note, the New L. and S. Board, Cyprus, on the 12th December 1899, has decided that the 1st day of January 1900, shall be a public holiday in the island of Cyprus, in order to give the public an opportunity of celebrating the 1st day of January 1900.

D. M. S. DARFEE  
Chief Secretary

Public holidays in the year 1900.

For R. Darf, December 11, 1900.  
No. 82. For R. Darf, 11, 1900 (General).

No. 83.

Under the provisions of article 11 of the Fundamental Note, the 1st day of January 1900, shall be a public holiday in the island of Cyprus, in order to give the public an opportunity of celebrating the 1st day of January 1900. The 1st day of January 1900, shall be a public holiday in the island of Cyprus, in order to give the public an opportunity of celebrating the 1st day of January 1900.

Thursday, the 11th January—General Holiday.  
Friday, the 12th January—General Holiday.  
Saturday, the 13th January—General Holiday.  
Sunday, the 14th January—General Holiday.  
Monday, the 15th January—General Holiday.  
Tuesday, the 16th January—General Holiday.  
Wednesday, the 17th January—General Holiday.  
Thursday, the 18th January—General Holiday.  
Friday, the 19th January—General Holiday.  
Saturday, the 20th January—General Holiday.  
Sunday, the 21st January—General Holiday.  
Monday, the 22nd January—General Holiday.  
Tuesday, the 23rd January—General Holiday.  
Wednesday, the 24th January—General Holiday.  
Thursday, the 25th January—General Holiday.  
Friday, the 26th January—General Holiday.  
Saturday, the 27th January—General Holiday.  
Sunday, the 28th January—General Holiday.

1. The Secretary of the Governor further notifies that on the following days, which are not declared to be public holidays under the provisions of the Fundamental Note, the 1st day of January 1900, shall be a public holiday in the island of Cyprus, in order to give the public an opportunity of celebrating the 1st day of January 1900.

Public holidays in the year 1900.

Friday, the 11th May—General Holiday.  
Saturday, the 12th May—General Holiday.

Under the provisions of article 11 of the Fundamental Note, the 1st day of January 1900, shall be a public holiday in the island of Cyprus, in order to give the public an opportunity of celebrating the 1st day of January 1900.

2. In the case of a public holiday, the 1st day of January 1900, shall be a public holiday in the island of Cyprus, in order to give the public an opportunity of celebrating the 1st day of January 1900.

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that of the City Civil Court, Madras, and the Court of the District, Madras, the 1st day of January 1900, shall be a public holiday in the island of Cyprus, in order to give the public an opportunity of celebrating the 1st day of January 1900.

3. In addition to the holidays notified above, the following public holidays will be granted in the island of Cyprus, in order to give the public an opportunity of celebrating the 1st day of January 1900.

For R. Darf, May 1, 1900.

For R. Darf, May 1, 1900 (General).

For R. Darf, May 1, 1900 (General).

For R. Darf, May 1, 1900 (General).

For R. Darf, May 1, 1900 (General).

For R. Darf, May 1, 1900 (General).

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For R. Darf, May 1, 1900 (General).

For R. Darf, May 1, 1900 (General).

For R. Darf, May 1, 1900 (General).

For R. Darf, May 1, 1900 (General).





#### Amendment to the special rules for the Madras Police Subordinate Service.

Part 21, Group, April 25, 1930.  
[S.O. No. 80, Public (General).]

##### No. 264.

In exercise of the powers conferred by paragraph (1) of sub-section (2) of section 241 of the Government of India Act, 1919, His Excellency the Governor of Madras is hereby pleased to make the following amendments to the special rules published with Public (General) Department Notification No. 336, dated the 1st May 1925, at page 230 of Part 1 of the Part 21, Group Gazette, dated the 11th May 1925, as subsequently amended:—

##### Amendment.

In rule 1 of the said rules, for the expression "five years" occurring on the 1st April 1925, the following expression shall be substituted, namely:—  
"for years commencing on the 1st April 1925."

#### Amendment to the special rules for the Madras Survey Subordinate Service.

Part 21, Group, April 25, 1930.  
[S.O. No. 80, Public (General).]

##### No. 264.

In exercise of the powers conferred by paragraph (1) of sub-section (2) of section 241 of the Government of India Act, 1919, His Excellency the Governor of Madras is hereby pleased to make the following amendments to the special rules for the Madras Survey Subordinate Service published with Public (General) Department Notification No. 336, dated the 1st May 1925, at page 234 and 235 of Part 1 of the Part 21, Group Gazette, dated the 11th May 1925, as subsequently amended:—

##### Amendment.

In rule 4 of the said rules, for the expression "clause (a)" the expression "Clause (a)" shall be substituted.

#### Amendment to the special rules for the Madras Survey Subordinate Service.

Part 21, Group, April 25, 1930.  
[S.O. No. 80, Public (General).]

##### No. 265.

In exercise of the powers conferred by paragraph (1) of sub-section (2) of section 241 of the Government of India Act, 1919, His Excellency the Governor of Madras is hereby pleased to make the following amendments to the special rules for the Madras Survey Subordinate Service published with Public (General) Department Notification No. 336, dated the 1st May 1925, at page 234 and 235 of Part 1 of the Part 21, Group Gazette, dated the 11th May 1925, as subsequently amended:—

##### Amendment.

In rule 4 of the said rules, for the expression "clause (a)" the expression "Clause (a)" shall be substituted.

#### Amendment to the special rules for the Madras Land Revenue Subordinate Service.

Part 21, Group, April 25, 1930.  
[S.O. No. 80, Public (General).]

##### No. 266.

In exercise of the powers conferred by paragraph (1) of sub-section (2) of section 241 of the Government of India Act, 1919, His Excellency the Governor of Madras is hereby pleased to make the following amendments to the special rules for the Madras Land Revenue Subordinate Service published with Public (General) Department Notification No. 336, dated the 1st May 1925, at page 234 and 235 of Part 1 of the Part 21, Group Gazette, dated the 11th May 1925, as subsequently amended:—

##### Amendment.

In sub-rule (a) of rule 8 of the said rules, for the expression "clause (a)" the expression "Clause (a)" shall be substituted.

#### Amendment to the rules for the Madras Police Subordinate Service.

Part 21, Group, April 25, 1930.  
[S.O. No. 80, Public (General).]

##### No. 267.

In exercise of the powers conferred by section 8 of the Madras District Police Act, 1920 (XXIV of 1920), and section 9 of the Madras City Police Act, 1925 (Madras Act VI of 1925), His Excellency the Governor of Madras is hereby pleased to make the following amendments to the rules for the Madras Police Subordinate Service published with Public (General) Department Notification No. 336, dated the 1st May 1925, at page 235 to 237 of Part 1 of the Part 21, Group Gazette, dated the 11th May 1925, as subsequently amended:—

##### Amendment.

##### I.

In clause (a) of rule 8 of the said rules:—  
"to have (2) of sub-section (1), the words "and" occurring at the end shall be omitted; and

(b) sub-clause (2) shall be re-numbered as sub-clause (a), and the following shall be inserted as sub-clause (a), namely:—

"(a) in category 2 of (class 1), whenever there is a fixed salary, Police Training School, where, if he was recruited on or after the 1st February 1925:—

(1) while he is undergoing the special course of training in the Government Police Training School, Vallur, referred to in clause (1) of sub-rule (2) of rule 7, a pay equivalent to the rate of Rs. 120 a month; and

(2) after he has completed the said course of training, the pay of the lowest grade of his category, viz., "

##### II.

In Appendix V to the said rules, for the entries in column (1) against the entries and sub-entries specified in column (2) of the table below the corresponding entries in column (3) thereof shall be substituted:—

##### Table.

Group and category.	Old.	New.
34	35	36
1. 1 (Department of Police)—		
1. 1 (a) —	1	100
1. 1 (b) —	2	100
1. 1 (c) —	3	100
1. 1 (d) —	4	100
1. 1 (e) —	5	100
1. 1 (f) —	6	100
1. 1 (g) —	7	100
1. 1 (h) —	8	100
1. 1 (i) —	9	100
1. 1 (j) —	10	100
1. 1 (k) —	11	100
1. 1 (l) —	12	100
1. 1 (m) —	13	100
1. 1 (n) —	14	100
1. 1 (o) —	15	100
1. 1 (p) —	16	100
1. 1 (q) —	17	100
1. 1 (r) —	18	100
1. 1 (s) —	19	100
1. 1 (t) —	20	100
1. 1 (u) —	21	100
1. 1 (v) —	22	100
1. 1 (w) —	23	100
1. 1 (x) —	24	100
1. 1 (y) —	25	100
1. 1 (z) —	26	100
1. 1 (aa) —	27	100
1. 1 (ab) —	28	100
1. 1 (ac) —	29	100
1. 1 (ad) —	30	100
1. 1 (ae) —	31	100
1. 1 (af) —	32	100
1. 1 (ag) —	33	100
1. 1 (ah) —	34	100
1. 1 (ai) —	35	100
1. 1 (aj) —	36	100
1. 1 (ak) —	37	100
1. 1 (al) —	38	100
1. 1 (am) —	39	100
1. 1 (an) —	40	100
1. 1 (ao) —	41	100
1. 1 (ap) —	42	100
1. 1 (aq) —	43	100
1. 1 (ar) —	44	100
1. 1 (as) —	45	100
1. 1 (at) —	46	100
1. 1 (au) —	47	100
1. 1 (av) —	48	100
1. 1 (aw) —	49	100
1. 1 (ax) —	50	100
1. 1 (ay) —	51	100
1. 1 (az) —	52	100
1. 1 (ba) —	53	100
1. 1 (bb) —	54	100
1. 1 (bc) —	55	100
1. 1 (bd) —	56	100
1. 1 (be) —	57	100
1. 1 (bf) —	58	100
1. 1 (bg) —	59	100
1. 1 (bh) —	60	100
1. 1 (bi) —	61	100
1. 1 (bj) —	62	100
1. 1 (bk) —	63	100
1. 1 (bl) —	64	100
1. 1 (bm) —	65	100
1. 1 (bn) —	66	100
1. 1 (bo) —	67	100
1. 1 (bp) —	68	100
1. 1 (bq) —	69	100
1. 1 (br) —	70	100
1. 1 (bs) —	71	100
1. 1 (bt) —	72	100
1. 1 (bu) —	73	100
1. 1 (bv) —	74	100
1. 1 (bw) —	75	100
1. 1 (bx) —	76	100
1. 1 (by) —	77	100
1. 1 (bz) —	78	100
1. 1 (ca) —	79	100
1. 1 (cb) —	80	100
1. 1 (cc) —	81	100
1. 1 (cd) —	82	100
1. 1 (ce) —	83	100
1. 1 (cf) —	84	100
1. 1 (cg) —	85	100
1. 1 (ch) —	86	100
1. 1 (ci) —	87	100
1. 1 (cj) —	88	100
1. 1 (ck) —	89	100
1. 1 (cl) —	90	100
1. 1 (cm) —	91	100
1. 1 (cn) —	92	100
1. 1 (co) —	93	100
1. 1 (cp) —	94	100
1. 1 (cq) —	95	100
1. 1 (cr) —	96	100
1. 1 (cs) —	97	100
1. 1 (ct) —	98	100
1. 1 (cu) —	99	100
1. 1 (cv) —	100	100
1. 1 (cw) —	101	100
1. 1 (cx) —	102	100
1. 1 (cy) —	103	100
1. 1 (cz) —	104	100
1. 1 (da) —	105	100
1. 1 (db) —	106	100
1. 1 (dc) —	107	100
1. 1 (dd) —	108	100
1. 1 (de) —	109	100
1. 1 (df) —	110	100
1. 1 (dg) —	111	100
1. 1 (dh) —	112	100
1. 1 (di) —	113	100
1. 1 (dj) —	114	100
1. 1 (dk) —	115	100
1. 1 (dl) —	116	100
1. 1 (dm) —	117	100
1. 1 (dn) —	118	100
1. 1 (do) —	119	100
1. 1 (dp) —	120	100
1. 1 (dq) —	121	100
1. 1 (dr) —	122	100
1. 1 (ds) —	123	100
1. 1 (dt) —	124	100
1. 1 (du) —	125	100
1. 1 (dv) —	126	100
1. 1 (dw) —	127	100
1. 1 (dx) —	128	100
1. 1 (dy) —	129	100
1. 1 (dz) —	130	100
1. 1 (ea) —	131	100
1. 1 (eb) —	132	100
1. 1 (ec) —	133	100
1. 1 (ed) —	134	100
1. 1 (ee) —	135	100
1. 1 (ef) —	136	100
1. 1 (eg) —	137	100
1. 1 (eh) —	138	100
1. 1 (ei) —	139	100
1. 1 (ej) —	140	100
1. 1 (ek) —	141	100
1. 1 (el) —	142	100
1. 1 (em) —	143	100
1. 1 (en) —	144	100
1. 1 (eo) —	145	100
1. 1 (ep) —	146	100
1. 1 (eq) —	147	100
1. 1 (er) —	148	100
1. 1 (es) —	149	100
1. 1 (et) —	150	100
1. 1 (eu) —	151	100
1. 1 (ev) —	152	100
1. 1 (ew) —	153	100
1. 1 (ex) —	154	100
1. 1 (ey) —	155	100
1. 1 (ez) —	156	100
1. 1 (fa) —	157	100
1. 1 (fb) —	158	100
1. 1 (fc) —	159	100
1. 1 (fd) —	160	100
1. 1 (fe) —	161	100
1. 1 (ff) —	162	100
1. 1 (fg) —	163	100
1. 1 (fh) —	164	100
1. 1 (fi) —	165	100
1. 1 (fj) —	166	100
1. 1 (fk) —	167	100
1. 1 (fl) —	168	100
1. 1 (fm) —	169	100
1. 1 (fn) —	170	100
1. 1 (fo) —	171	100
1. 1 (fp) —	172	100
1. 1 (fq) —	173	100
1. 1 (fr) —	174	100
1. 1 (fs) —	175	100
1. 1 (ft) —	176	100
1. 1 (fu) —	177	100
1. 1 (fv) —	178	100
1. 1 (fw) —	179	100
1. 1 (fx) —	180	100
1. 1 (fy) —	181	100
1. 1 (fz) —	182	100
1. 1 (ga) —	183	100
1. 1 (gb) —	184	100
1. 1 (gc) —	185	100
1. 1 (gd) —	186	100
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1. 1 (gh) —	190	100
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1. 1 (gj) —	192	100
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1. 1 (gp) —	198	100
1. 1 (gq) —	199	100
1. 1 (gr) —	200	100
1. 1 (gs) —	201	100
1. 1 (gt) —	202	100
1. 1 (gu) —	203	100
1. 1 (gv) —	204	100
1. 1 (gw) —	205	100
1. 1 (gx) —	206	100
1. 1 (gy) —	207	100
1. 1 (gz) —	208	100
1. 1 (ha) —	209	100
1. 1 (hb) —	210	100
1. 1 (hc) —	211	100
1. 1 (hd) —	212	100
1. 1 (he) —	213	100
1. 1 (hf) —	214	100
1. 1 (hg) —	215	100
1. 1 (hh) —	216	100
1. 1 (hi) —	217	100
1. 1 (hj) —	218	100
1. 1 (hk) —	219	100
1. 1 (hl) —	220	100
1. 1 (hm) —	221	100
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1. 1 (ho) —	223	100
1. 1 (hp) —	224	100
1. 1 (hq) —	225	100
1. 1 (hr) —	226	100
1. 1 (hs) —	227	100
1. 1 (ht) —	228	100
1. 1 (hu) —	229	100
1. 1 (hv) —	230	100
1. 1 (hw) —	231	100
1. 1 (hx) —	232	100
1. 1 (hy) —	233	100
1. 1 (hz) —	234	100
1. 1 (ia) —	235	100
1. 1 (ib) —	236	100
1. 1 (ic) —	237	100
1. 1 (id) —	238	100
1. 1 (ie) —	239	100
1. 1 (if) —	240	100
1. 1 (ig) —	241	100
1. 1 (ih) —	242	100
1. 1 (ii) —	243	100
1. 1 (ij) —	244	100
1. 1 (ik) —	245	100
1. 1 (il) —	246	100
1. 1 (im) —	247	100
1. 1 (in) —	248	100
1. 1 (io) —	249	100
1. 1 (ip) —	250	100
1. 1 (iq) —	251	100
1. 1 (ir) —	252	100
1. 1 (is) —	253	100
1. 1 (it) —	254	100
1. 1 (iu) —	255	100
1. 1 (iv) —	256	100
1. 1 (iw) —	257	100
1. 1 (ix) —	258	100
1. 1 (iy) —	259	100
1. 1 (iz) —	260	100
1. 1 (ja) —	261	100
1. 1 (jb) —	262	100
1. 1 (jc) —	263	100
1. 1 (jd) —	264	100
1. 1 (je) —	265	100
1. 1 (jf) —	266	100
1. 1 (jg) —	267	100
1. 1 (jh) —	268	100
1. 1 (ji) —	269	100
1. 1 (jj) —	270	

## II

In rule 84 of the said rules, for the expression, "Notwithstanding anything contained in Fundamental Rule 36, there shall be paid in 50 paise weekly," there shall be paid in 10 paise shall be substituted.

**Special rules relating to the temporary post of Assistant Director, King Institute, George.**

Part II, George, May 5, 1948.  
(S.O. No. 26, 1948, Public (General)).

## No. 211.

In pursuance of the powers conferred by paragraph (b) of sub-section (2) of section 241 of the Government of India Act, 1935, His Excellency the Governor of Madras is hereby pleased to make the following special rules on modification of the rules published with Public (General) Department, Madras, No. 145, dated the 24th February 1948, at page 227 of Part II of the Part II, George (Public), dated the 24th March 1948:—

## ARTICLE.

1. The post of Assistant Director, King Institute, George, conferred by a period of one year commencing on the 24th September 1948 and constituted by the said rules on a contract of one year of the Madras Medical Service shall be kept unfilled for the period expiring on the date of issue of the notification and ending on the 24th March 1949 from place date.

2. The post of Assistant Director of the King Institute, George, in category 1 of class 2 of the said service which was deemed to be held in accordance by rule 3 (c) of the said rules shall be vacant during the said period.

**Amendment to the special rules for the Madras Medical Subordinate Service.**

Part II, George, April 26, 1948.  
(S.O. No. 259, Public (General)).

## No. 220.

In pursuance of the powers conferred by paragraph (b) of sub-section (2) of section 241 of the Government of India Act, 1935, His Excellency the Governor of Madras is hereby pleased to make the following amendments in the special rules for the Madras Medical Subordinate Service published with Public (General) Department, Madras, No. 145, dated the 24th February 1948, at page 228 to 230 of Part II of the Part II, George (Public), dated the 24th March 1948, as subsequently amended:—

## Amendment.

In sub-rule (d) of rule 19 of the said rules, clause (ii) shall be reworded as clause (iii) and for clause (ii) the following clause shall be substituted, namely:—

"(ii) Examinations and postings of Subordinate Officers and members within a district may, as public grounds to be recorded in writing, be made by the District Medical Officer concerned, subject to notice being communicated to the District Medical Officer."

(3) Examinations and postings of Subordinate Officers shall be to the Post Distribution shall be made by the Deputy General of Districts."

D. N. STRATHAIRN,  
Chief Secretary.

## (Special.)

## LEADS.

Part II, George, May 5, 1948.

## No. 116.

Under rule 81 of the Fundamental Rules, for Richard Williams, B.A., B.L., I.O.S., leave on account pay for two months and thirty days with effect from the 1st April 1948.

## Estimate of Leave.

Part II, George, April 27, 1948.

## No. 115.

Under rule 81 of the Fundamental Rules, No. 24, V. Subramanyam, I.C.S., on extension of leave for two months, i.e., leave on account pay, and medical leave shall be on a month and thirty days (total) of leave on full average pay for eleven days with effect from the 1st May 1948.

D. N. STRATHAIRN,  
Chief Secretary.

## FINANCE DEPARTMENT.

## LEADS.

Part II, George, May 7, 1948.

## No. 38.

The following notification of the Government of India is reprinted:—

## ORDERS AND ARRANGEMENTS.

## ORDERS AND ARRANGEMENTS.

Part II, George, the 24th April 1948.

No. 1163, P. B. (144)—No. A. Lohani, Inspector, Mysore, on extension of leave on account pay for two months, i.e., leave on account pay, and medical leave shall be on a month and thirty days (total) of leave on full average pay for eleven days with effect from the 1st May 1948.

D. N. STRATHAIRN,  
Chief Secretary.

## Amendment to the Civil Service Regulations.

Part II, George, May 5, 1948.

## No. 39.

The following notification of the Government of India is reprinted:—

## ORDERS AND ARRANGEMENTS.

Part II, George, the 11th April 1948.

No. F-4 (145), S. (113)—The following amendments to the Civil Service Regulations made by the Secretary of State are published for general information:—

F. 113(145), S. (113)—The following amendments to the Civil Service Regulations made by the Secretary of State are published for general information:—

In the proviso to Article 103A and 103 of the said Regulations, the words "in India" shall be inserted, and the words "in India" shall be inserted.

Given under my hand, this 12th day of February 1948.

## REPLACES.

One of His Majesty's Principal Secretaries of State,

T. R. S. NARAYAN,  
Deputy Secretary to Government.













[illegible]

## Source: George Washington University, Library.

Institutions and persons	Designation of affiliated persons (where none, "None" should be written and be initialed)		Status
	(a)	(b)	
	And Department		
1 Staff of the Joint Development Agency in the Knappton County, Ky. (University Grants and Longshore Office) as per bill. (None, since none was available in the County)	Chief Justice	.. .. .	.. . . .
2 Staff of the "University Grants and Longshore Office" as per bill. (None, since none was available in the County)	Chief Justice	.. .. .	.. . . .
3 Staff of the "University Grants and Longshore Office" as per bill. (None, since none was available in the County)	Chief Justice	.. .. .	.. . . .
4 Staff of the "University Grants and Longshore Office" as per bill. (None, since none was available in the County)	Chief Justice	.. .. .	.. . . .

## Engineering Department

Staff appointments which were made should be sent to the Chief Engineer for investigation.

1. Thomas, *Demography and Development* (Oxford: Blackwell's, 1984), p. 10.
2. *Birth, Infection and American Birth* (New York: Basic Books, 1984).
3. *Plant (the) manner of life* (1984) in the *Book and Book, Book, Book, Book*.
4. *Book, Book, Book* (1984) in *Book*.

The population of the Districts concerned are given below—

[illegible]

$\langle \text{E}_{\text{eff}} \rangle = \frac{1}{2} \langle \text{E}_{\text{eff}}^2 \rangle$  means integral of the energy versus  $\text{E}_{\text{eff}}$  and  $\langle \text{E}_{\text{eff}}^2 \rangle$  means the mean square of the energy values.

Arrest warrants against the following categories of staff should be sent to the respective District Magistrates as shown above:

1	Chairs, upholstered and with metal bases	26	Wardrobes
2	Chairs, wooden	27	Wardrobes, built-in
3	Chairs, upholstered and with metal bases	28	Wardrobes, built-in
4	Chairs, upholstered and with metal bases	29	Wardrobes, built-in
5	Chairs, upholstered and with metal bases	30	Wardrobes, built-in
6	Chairs, upholstered and with metal bases	31	Wardrobes, built-in
7	Chairs, upholstered and with metal bases	32	Wardrobes, built-in
8	Chairs, upholstered and with metal bases	33	Wardrobes, built-in
9	Chairs, upholstered and with metal bases	34	Wardrobes, built-in
10	Chairs, upholstered and with metal bases	35	Wardrobes, built-in
11	Chairs, upholstered and with metal bases	36	Wardrobes, built-in
12	Chairs, upholstered and with metal bases	37	Wardrobes, built-in
13	Chairs, upholstered and with metal bases	38	Wardrobes, built-in
14	Chairs, upholstered and with metal bases	39	Wardrobes, built-in
15	Chairs, upholstered and with metal bases	40	Wardrobes, built-in
16	Chairs, upholstered and with metal bases	41	Wardrobes, built-in
17	Chairs, upholstered and with metal bases	42	Wardrobes, built-in
18	Chairs, upholstered and with metal bases	43	Wardrobes, built-in
19	Chairs, upholstered and with metal bases	44	Wardrobes, built-in
20	Chairs, upholstered and with metal bases	45	Wardrobes, built-in
21	Chairs, upholstered and with metal bases	46	Wardrobes, built-in
22	Chairs, upholstered and with metal bases	47	Wardrobes, built-in
23	Chairs, upholstered and with metal bases	48	Wardrobes, built-in
24	Chairs, upholstered and with metal bases	49	Wardrobes, built-in
25	Chairs, upholstered and with metal bases	50	Wardrobes, built-in

**Statistical Department**

position in a State, except where shown to be, by department or law.	No. position.	Name of citizen.	Description of work.	
			(1)	(2)
City Engineer	10	Edwin Tait	.....	.....
Superintendent of Public Works and Engineer	11	General Washington, Edwin Beck	.....	.....
City Engineer	12	Edwin Tait	.....	.....
City Engineer	13	Edwin Tait	.....	.....
City Engineer	14	Edwin Tait	.....	.....
City Engineer	15	Edwin Tait	.....	.....
City Engineer	16	Edwin Tait	.....	.....
City Engineer	17	Edwin Tait	.....	.....
City Engineer	18	Edwin Tait	.....	.....
City Engineer	19	Edwin Tait	.....	.....
City Engineer	20	Edwin Tait	.....	.....
City Engineer	21	Edwin Tait	.....	.....
City Engineer	22	Edwin Tait	.....	.....
City Engineer	23	Edwin Tait	.....	.....
City Engineer	24	Edwin Tait	.....	.....
City Engineer	25	Edwin Tait	.....	.....
City Engineer	26	Edwin Tait	.....	.....
City Engineer	27	Edwin Tait	.....	.....
City Engineer	28	Edwin Tait	.....	.....
City Engineer	29	Edwin Tait	.....	.....
City Engineer	30	Edwin Tait	.....	.....
City Engineer	31	Edwin Tait	.....	.....
City Engineer	32	Edwin Tait	.....	.....
City Engineer	33	Edwin Tait	.....	.....
City Engineer	34	Edwin Tait	.....	.....
City Engineer	35	Edwin Tait	.....	.....
City Engineer	36	Edwin Tait	.....	.....
City Engineer	37	Edwin Tait	.....	.....
City Engineer	38	Edwin Tait	.....	.....
City Engineer	39	Edwin Tait	.....	.....
City Engineer	40	Edwin Tait	.....	.....
City Engineer	41	Edwin Tait	.....	.....
City Engineer	42	Edwin Tait	.....	.....
City Engineer	43	Edwin Tait	.....	.....
City Engineer	44	Edwin Tait	.....	.....
City Engineer	45	Edwin Tait	.....	.....
City Engineer	46	Edwin Tait	.....	.....
City Engineer	47	Edwin Tait	.....	.....
City Engineer	48	Edwin Tait	.....	.....
City Engineer	49	Edwin Tait	.....	.....
City Engineer	50	Edwin Tait	.....	.....
City Engineer	51	Edwin Tait	.....	.....
City Engineer	52	Edwin Tait	.....	.....
City Engineer	53	Edwin Tait	.....	.....
City Engineer	54	Edwin Tait	.....	.....
City Engineer	55	Edwin Tait	.....	.....
City Engineer	56	Edwin Tait	.....	.....
City Engineer	57	Edwin Tait	.....	.....
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City Engineer	59	Edwin Tait	.....	.....
City Engineer	60	Edwin Tait	.....	.....
City Engineer	61	Edwin Tait	.....	.....
City Engineer	62	Edwin Tait	.....	.....
City Engineer	63	Edwin Tait	.....	.....
City Engineer	64	Edwin Tait	.....	.....
City Engineer	65	Edwin Tait	.....	.....
City Engineer	66	Edwin Tait	.....	.....
City Engineer	67	Edwin Tait	.....	.....
City Engineer	68	Edwin Tait	.....	.....
City Engineer	69	Edwin Tait	.....	.....
City Engineer	70	Edwin Tait	.....	.....
City Engineer	71	Edwin Tait	.....	.....
City Engineer	72	Edwin Tait	.....	.....
City Engineer	73	Edwin Tait	.....	.....
City Engineer	74	Edwin Tait	.....	.....
City Engineer	75	Edwin Tait	.....	.....
City Engineer	76	Edwin Tait	.....	.....
City Engineer	77	Edwin Tait	.....	.....
City Engineer	78	Edwin Tait	.....	.....
City Engineer	79	Edwin Tait	.....	.....
City Engineer	80	Edwin Tait	.....	.....
City Engineer	81	Edwin Tait	.....	.....
City Engineer	82	Edwin Tait	.....	.....
City Engineer	83	Edwin Tait	.....	.....
City Engineer	84	Edwin Tait	.....	.....
City Engineer	85	Edwin Tait	.....	.....
City Engineer	86	Edwin Tait	.....	.....
City Engineer	87	Edwin Tait	.....	.....
City Engineer	88	Edwin Tait	.....	.....
City Engineer	89	Edwin Tait	.....	.....
City Engineer	90	Edwin Tait	.....	.....
City Engineer	91	Edwin Tait	.....	.....
City Engineer	92	Edwin Tait	.....	.....
City Engineer	93	Edwin Tait	.....	.....
City Engineer	94	Edwin Tait	.....	.....
City Engineer	95	Edwin Tait	.....	.....
City Engineer	96	Edwin Tait	.....	.....
City Engineer	97	Edwin Tait	.....	.....
City Engineer	98	Edwin Tait	.....	.....
City Engineer	99	Edwin Tait	.....	.....
City Engineer	100	Edwin Tait	.....	.....



In cases of advertisement the appropriate British Medical Officer or the Chief Medical Officer for the year 2002 has been approached to review the advertisement. In cases of receipt by telephone the appropriate officer of the company and its directors have been notified.

## List of staff of the Medical Department according to categories

[illegible]

Let of hospitals and dispensaries with the worst schoolmaster ratings who are engaged to contribute: *vermeerd* with their hospitals.

[illegible]

**Transportation and Commercial Departments**

Statement showing the efforts of the Transportation Department to secure equipment could be sent, their headquarters, Bureau of Motor Cars and Government of all staff under them.

[illegible]









Table of action under the Malaria Compensation for Tenants' Improvements Act.

*Fort St. George, April 22, 1918 (O.C. Ma. No. 138), American.*

## Hla. 296.

As example of the games covered by articles 15 and 17 of the Maltese Corporation for Economic Development in June 1980 (Medical JUL 1 1980), and in preparation of the book published about December 1980, the following are the 100 most played games in the world, as of 1980, listed by the IGC, at page 100 of the *First 100 Games*, dated March 1980, 100th Anniversary of the Game of Maltese, as hereby placed to publish the following list of the 100 most played games in the world, as of 1980, and hereby (dated 1980) for the same reported in volume 10, 100th Anniversary.

[illegible]

Fig. 2.—The figures in column (b) for the plasma treated  $\pi$  represent the price of 1,000 treated accounts and the figures in the rest of the table are the price of 1,000 untreated accounts.

Surveys ordered under the Maternal Survey and  
Reproductive Act

East St. Louis, April 22, 1940

## May 2014

Intensification of the process conducted by petroleum (1) chemistry at SOGIN (V of the Moscow Navy and the Ministry of Defense, 1933 (Moscow Ave. 1111 of 1933), the Technology of the Ministry of Defense is being planned to carry out the survey under the provisions of the special Act of the defense law is required for the formation of a road from the Thorne Gulf to Gornostayevsk in the outer reaches of Peleliu in the Ellice Islands of the West (Gornostayevsk).

## Page 204

In answer to the points covered by section 17 (b) of the Madras Kanyasulk and Marriages Act (Madras Act VIII of 1921), The Government of Madras have hereby placed to desert the survey under the provisions of the said Act of the best described in the schedule below which is required for the construction of a lease well:—

## Introduction

*Falloripulchra villosa*, *Pemecypus debilis*,  
*Pezomachus fideis*.

*Pringlea officinalis*, found on the west of Argentina, is green, with a bit of blue; *Pringlea*, with a bit of blue; and *Pringlea*, with a bit of blue.

## No. 205

In witness of the power conferred by sections 2 and 1700 of the Medical Survey and Inspection Act, 1902 (Medical Act 1902 of 1902), the Executive and Governor of Missouri is hereby pleased to direct the

### Supervisors

Maynard, 1994).

[illegible]













40 The fence-bearer may take it for the purpose of carrying private water. All his retained water be killed in the watercourse, immediately they are needed.

is published except when permitted by the Council of the Editors on the recommendation of the Executive of the Ndebe Gene Association.

Strong — a good white. It has the 8 year season's hard but  
shows in 1-10 with the last in the water will be improved on the  
in the water.

(b) Six copies of the law card for duly sworn informants may be furnished under the following conditions: (1) if the informant is a member in good standing of the National Negro Association, the informant must be the duly sworn informant for which the informant card was issued; (2) if the informant is not a member of the National Negro Association, the informant must be the duly sworn informant for which the informant card was issued; (3) if the informant is not a member of the National Negro Association, the informant must be the duly sworn informant for which the informant card was issued; (4) if the informant is not a member of the National Negro Association, the informant must be the duly sworn informant for which the informant card was issued; (5) if the informant is not a member of the National Negro Association, the informant must be the duly sworn informant for which the informant card was issued; (6) if the informant is not a member of the National Negro Association, the informant must be the duly sworn informant for which the informant card was issued.

\* @ General conditions of license for forest-plantations and various Subsidies

(b) Luggage placed under rule 4 (D) to 4 (E) are not transferable and shall be shown up directed to any Passport, Entry or Police or Fisheries Officer or to any person authorized in this behalf by the Collector.

(d) The Collector of the Nigeria may refuse to issue a license under these rules to any applicant

great a failure under this plan to not appoint  
who has been convicted of an offense against the rule  
or against the Nigra Game and Fish Preservation  
Act 1916 (Madras Act 10 of 1916), or against the  
Deer Protection Act 1916 (G.O. of 1916), or for an

When a library is cancelled, the fee paid for its licence shall not be refunded.

(c) doctors, from time to time, be satisfied in the School, Master and Guidance Staff

Question: Must any or all of the waters which reserved for Great Lakes or not, be closed or opened to fishing, or

Do you think the fishing for any particular species of fish is all or more than allowed but a

(2) Should anything material to the mine, it shall be reported to the Director of H. Nigeria on the recommendation of the Committee.

(b) reduce or increase the rate of tax for land or income within Section.

But getting the Silver Game Association, which the state as a part of the five paid for back, to accept the state's role as licensee issued by them and park residents as the Commission of the American

used by a *longue-batterie*.

(c) Before any insect screen is a room held water and any screen holding water as a trap.

(over period) any method calculated during

Only permit for the purpose of fishing in a trout stream or warm fishing water the use of fly

신경정신과]

(a) person was responsible to other person  
or persons, or (b) for to take credit to other person  
at this for criminal justice system;

(iii) advise and permit the same to remain in fishing boats, special or otherwise; and

(iv) limit the number of fish to be killed on each boat and during fishing seasons.

Provided, that the Collector shall consult the

11. **Phaenotypy**—(a) how persons related before a diagnosis of a variety of rules 6 & 10 (b) or (c) (c) how relatedness based under rule 60 to an

where not being water, within the term reserved under section 18 of the Madras Forest Act, 1900 (Madras Act V of 1901), or in any way at the disposal of Government but not so reserved or defined by

sections 20 and 21 of the said Act) shall be paid to the right line which may extend to Rs. 100 and after the expiry of a continuous break with a further Rs. 100 which may extend to Rs. 10 for every day after the date of the last installment during which the break

<sup>11</sup> Any fixed numbers stated or used, as were used in substantiation of rules 4 or 5 or of any substantiating (based) under rule 10 in any waters (see

being entered within any such covered water under Part 1 of the Marine Food Act, 2002 (Offshore Act V of 2002) or any area at the disposal of the Government of Maldives but not as reserved as defined by section 30 and 31 of the said Act) shall be liable to arrest.

and removal by any Police officer of any person specially empowered by the Government of India under section 1 of the Indian Police Act, 1947 (IV of 1947) to assist without an order from a Magistrate in the exercise of powers conferred on Magistrates.

ingapore and a short statement on the progress of the work of the Commission in the past year. The Commission is also pleased to announce that it has received a grant from the Government of India for the purpose of carrying out its work. The Commission is also pleased to announce that it has received a grant from the Government of India for the purpose of carrying out its work.

any such action in contravention of the said rule by means of any fixed engine or wire shall be treated as such.

During the summer, Joseph and Sarah (Shelley) and I spent our time on the beach, the adjacent fields and meadows before a beautiful landscape. I had a lot of fun, which was good for me. I was very happy to be there. I was very happy to be there. I was very happy to be there.

But, covered by these falling prices, banks had very serious problems before a final round of a speech of ECB's President, Mr. Mario Draghi, in March.

12. Persons appointed to various posts shall be deemed to be Fiscal Officers.—Every person appointed to the Collection of the Salaries is also the Collector

authorities to the District Forest Officer, for the purpose of enforcing these rules shall be deemed to be a Forest Officer under the Madras Forest Act, 1920 (Madras Act V of 1920).

17. Groups.—Nothing completed in these forms is  
eligible to being conducted by or under the authority  
of the Director of Fisheries, or, subject to the control  
of the Government of Western Australia, in being conducted  
by or under the authority of the President of the N.W.A.

V. S. KUMARU,  
Deputy Secretary to Government  
Ministry of Health, Government of India,  
New Delhi-110 002

No. 388.  
Under the provisions of section 1 of the Madras De-

Thomas Act 12 of 1937, the Government of Madras hereby issues this notification of the said Act shall not be taken in the manner aforesaid before the Session of the Legislative Council, from the 11th May 1940 to the 31st May 1940.

2. *Thymus* sp.
3. *Origanum* sp.
4. *Salvia* sp.
5. *Phlomis* sp.
6. *Hypericum* sp.
7. *Scutellaria* sp.
8. *Campanula* sp.
9. *Verbena* sp.
10. *Stachys* sp.
11. *Thymus* sp.
12. *Origanum* sp.
13. *Salvia* sp.
14. *Phlomis* sp.
15. *Hypericum* sp.
16. *Scutellaria* sp.
17. *Campanula* sp.
18. *Verbena* sp.
19. *Stachys* sp.
20. *Thymus* sp.

G. P. KAVYALOVA MESOS

January 20, 1964









*Ships of Class II, namely, passenger steamers engaged on voyages in the course of which they do not go more than 500 miles from the nearest land.*

*Ships of Class III, namely, passenger steamers engaged on voyages between ports situated in French India, the Comoros of India or the Island of Zanzibar in the course of which they do not go more than 25 miles from the nearest land.*

#### (B) Unarmed Passenger Ships.

*Ships of Class IV, namely, unarmed passenger ships, being steamships, engaged on voyages in the course of which they go more than 500 miles from the nearest land.*

*Ships of Class V, namely, unarmed passenger ships, being steamships, engaged on voyages in the course of which they go more than 100 miles from the nearest land, or the sea of Red Sea and the Arabian Sea to the northward of a line drawn from Port Clarence to Aden Head and thence to Perim.*

*Ships of Class VI, namely, unarmed passenger ships, being steamships, engaged on voyages in the course of which they do not go more than 25 miles from the nearest land.*

*Ships of Class VII, namely, unarmed passenger ships, being steamships, engaged on voyages between ports situated in British India, the Comoros of India or the Island of Zanzibar in the course of which they do not go more than 25 miles from the nearest land.*

Provided that such ships shall not come in to ships of Class VII except by means of the fact that they come during their voyage the Gulf of Cambay or Cutch.

*Ships of Class VIII, namely, (A) Unarmed passenger ships, being steamships, engaged on voyages between ports situated in British India, the Comoros of India or the Island of Zanzibar in the course of which they do not go more than 5 miles from the nearest land.*

*(B) Unarmed passenger ships being steamships, sailing between (Zanzibar) and Zanzibar.*

#### (C) Sailing Ships.

*Ships of Class IX, namely, (A) Unarmed passenger ships, being sailing ships.*

*(B) Other sailing ships, being British ships, carrying more than 15 passengers.*

#### B.—NON-PASSENGER SHIPS.

*Ships of Class I, namely, British fishing boats, being steamships, other than passenger steamers.*

*Ships of Class II, namely, British coast trade ships, being steamships, other than passenger steamers.*

*Ships of Class III, namely, steam trawlers, steam fish carriers, tug, harbor tugs, barges, launches and boats, being British ships, which are used in war.*

*Ships of Class IV, namely, British sailing ships which do not carry more than 15 passengers.*

*(C) When a ship left under way or under the command of a vessel (D), it shall be deemed to belong to the latter or herself of these classes.*

#### PROVISIONS AS TO ARMED ARMAMENTS.

*Availability and delivery of Explosives and Required Apparatus.*

4 (1) The Explosives and hoisting apparatus in a ship shall be readily available in case of emergency and shall be stowed.

(2) To ensure that they are readily available, the Explosives and hoisting apparatus shall comply with the following conditions:—

(a) They must be capable of being set into the water and readily even under unfavorable conditions of sea and trim.

(b) They must be capable of being set into the water rapidly and in good order.

(3) The armaments of each ship and article of hoisting apparatus must be such that it will not interfere with the operation of other boats and hoisting apparatus.

(4) To ensure that they are adequate, the position of hoisting boats and hoisting apparatus shall be in accordance with the requirements of each of the following rules 5 to 12 as is applicable.

#### STOWAGE OF CLASS I.

*Passages, stowage of Class I, in the course of which they go more than 500 miles from the nearest land.*

5. (1) This rule applies to ships of Class I.

(2) Every ship of Class I shall be provided, in accordance with its length, with the number of sets of davits specified in column A of the table set out in the First Schedule to these rules.

Provided that, on the application of the owner of a ship, if it appears to the General Government that it is neither practically nor reasonable to place on that ship the number of sets of davits required to achieve A, it may apply to such Government, if necessary, as it may require, to obtain a smaller number of sets of davits, not less than the minimum number fixed by column B of the said table.

Provided further that no ship shall be required to have a number of sets of davits greater than the number of boats required to accommodate the total number of persons which the ship carries as is certified, by entry, in the column, in the schedule.

(3) A list of Class I shall be attached to each set of davits.

(4) Are additional boats necessary to make up the total limited accommodation required to achieve A, in this rule shall be boats in Class I or Class 2.

(5) (a) When the Explosives stored in pursuance of clause (b) of article (1) of this rule do not furnish sufficient accommodation for the total number of persons which the ship carries as is certified in entry, in the column, in the schedule, provision shall be made in the margin of the Central Government to enter such additional information as may be required to make up the deficiency in such accommodation.

(b) Subject to the provisions of rule 11 each additional lifeboat shall be distributed as follows:—

(i) One additional lifeboat shall be stored under each set of davits.

(ii) The remaining boats shall be carried on board.

(6) Notwithstanding the provisions of clause (b) of this article the General Government may, if it is of opinion that it is not reasonable to require and otherwise may authorize in a case of emergency than the additional lifeboats mentioned in clause (5) (a) of this article, when it is of opinion that it is not reasonable to require such additional lifeboats, for those cases for which accommodation is not provided in 14 boats, provided that in any case the total number of lifeboats on the ship shall be at least equal to the number of persons which the ship carries as is certified in entry, in the column, in the schedule to these rules.

(7) When the number of lifeboats carried in pursuance of this rule is less than (1) one of such boats shall be a motor boat fitted with an approved wireless telegraphic apparatus and search light, and when the number is more than 10 sets of such boats shall be motor boats in Class I.

(8) Any of the other lifeboats, except such as the General Government may require to be carried as emergency boats, may be motor boats but these shall comply with the provisions of the said wireless telegraphic apparatus and search light.

(9) Every ship of Class I shall be in addition to the lifeboats and lifeboats carried in pursuance of this rule, carry approved launch apparatus sufficient to support 25 per cent of the total number of persons which the ship carries as is certified in entry, in the column, in the schedule.

(2) Every ship of Class I shall carry at least the number of approved lifeboats determined in accordance with the following table:—

Length of ship.	Minimum number of lifeboats.
Under 200 feet .. .. .	3
Not under 200 feet but under 400 feet ..	12
Not under 400 feet but under 600 feet ..	18
Not under 600 feet but under 800 feet ..	24
800 feet and over .. .. .	30

At least 50 per cent of the lifeboats required by this rule, and in any case not less than six, shall be provided with approved self-igniting lights.

(3) Every ship of Class I shall carry an approved lifebuoy for each person on board.

(4) Every ship of Class I shall carry an approved type of life-flashing appliance.

#### Rules for Class II.

Passenger steamers engaged on routes in the course of which they do not go more than 200 miles from the nearest land.

(1) Every ship of Class II shall be provided, in accordance with its length, with the number of sets of davits specified in column A of the table set out in the First Schedule to these rules:

Provided that, as the application of the number of a ship, if it appears to the Central Government that it is neither practicable nor reasonable to place on that ship the number of sets of davits required by column A, it may, subject to such conditions, if any, as it may require, substitute a smaller number of sets of davits not less than the minimum number fixed by column B of the said table.

Provided further that no ship shall be required to have a number of sets of davits greater than the number of lifeboats required to accommodate the total number of persons which the ship carries or is certified to carry, whichever number is the greater.

(2) Notwithstanding that a ship shall be required to have a number of sets of davits greater than the number of lifeboats required to accommodate the total number of persons which the ship carries or is certified to carry, whichever number is the greater, additional lifeboats of Class I or Class II shall be provided up to the minimum quantity specified in column B, after which additional lifeboats are required in excess of or in addition to the number specified in the table of the Central Government as to the accommodation provided shall be sufficient for the total number of persons which the ship carries or is certified to carry, whichever number is the greater.

(3) Where the number of lifeboats carried in pursuance of clause 1 of this schedule does not provide the minimum capacity specified in column B of the table set out in the Second Schedule to these rules or do not provide sufficient accommodation for the total number of persons which the ship carries or is certified to carry, whichever number is the greater, additional lifeboats of Class I or Class II shall be provided as is the minimum quantity specified in column B after which additional lifeboats are required in excess of or in addition to the number specified in the table of the Central Government as to the accommodation provided shall be sufficient for the total number of persons which the ship carries or is certified to carry, whichever number is the greater.

(4) Where the number of lifeboats carried in pursuance of clause 1 of this schedule does not provide the minimum capacity specified in column B of the table set out in the Second Schedule to these rules or do not provide sufficient accommodation for the total number of persons which the ship carries or is certified to carry, whichever number is the greater, additional lifeboats of Class I or Class II shall be provided as is the minimum quantity specified in column B after which additional lifeboats are required in excess of or in addition to the number specified in the table of the Central Government as to the accommodation provided shall be sufficient for the total number of persons which the ship carries or is certified to carry, whichever number is the greater.

(5) Any of the other lifeboats, except such as the Central Government may require to be carried as emergency boats, may be motor boats, but these additional motor boats need not be fitted with wireless telegraphic communication or self-igniting lights.

(6) Every ship of Class II shall have approved lifeboats specified in column B of the table set out in the Second Schedule to these rules or do not provide sufficient accommodation for the total number of persons which the ship carries or is certified to carry, whichever number is the greater, in addition to any motor boats required in pursuance of clause 5 of this schedule.

(7) Every ship of Class II shall carry at least the number of approved lifeboats determined in accordance with the following table:—

Length of ship.	Minimum number of lifeboats.
Under 200 feet .. .. .	3
Not under 200 feet but under 400 feet ..	12
Not under 400 feet but under 600 feet ..	18
Not under 600 feet but under 800 feet ..	24
800 feet and over .. .. .	30

At least 50 per cent of the lifeboats required by this rule, and in any case not less than six, shall be provided with approved self-igniting lights.

(8) Every ship of Class II shall carry one approved lifebuoy for each person on board.

(9) Every ship of Class II shall carry an approved type of life-flashing appliance.

#### Rules for Class III.

Passenger steamers engaged on routes in the course of which they do not go more than 200 miles from the nearest land.

(1) This rule applies to ships of Class III.

(2) Every ship of Class III shall be provided, in accordance with its length, with the number of sets of davits specified in column A of the table set out in the First Schedule to these rules:

Provided that, as the application of the number of a ship, if it appears to the Central Government that it is neither practicable nor reasonable to place on that ship the number of sets of davits required by column A, it may, subject to such conditions, if any, as it may require, substitute a smaller number of sets of davits not less than the minimum number fixed by column B of the said table.

Provided further that no ship shall be required to have a number of sets of davits greater than the number of lifeboats required to accommodate the total number of persons which the ship carries or is certified to carry, whichever number is the greater.

(3) Notwithstanding that a ship shall be required to have a number of sets of davits greater than the number of lifeboats required to accommodate the total number of persons which the ship carries or is certified to carry, whichever number is the greater, additional lifeboats of Class I or Class II shall be provided up to the minimum quantity specified in column B, after which additional lifeboats are required in excess of or in addition to the number specified in the table of the Central Government as to the accommodation provided shall be sufficient for the total number of persons which the ship carries or is certified to carry, whichever number is the greater.

(4) Where the number of lifeboats carried in pursuance of clause 1 of this schedule does not provide the minimum capacity specified in column B of the table set out in the Second Schedule to these rules or do not provide sufficient accommodation for the total number of persons which the ship carries or is certified to carry, whichever number is the greater, additional lifeboats of Class I or Class II shall be provided up to the minimum quantity specified in column B, after which additional lifeboats are required in excess of or in addition to the number specified in the table of the Central Government as to the accommodation provided shall be sufficient for the total number of persons which the ship carries or is certified to carry, whichever number is the greater.

(5) Any of the other lifeboats, except such as the Central Government may require to be carried as emergency boats, may be motor boats, but these additional motor boats need not be fitted with wireless telegraphic communication or self-igniting lights.

(6) Every ship of Class III shall have approved lifeboats specified in column B of the table set out in the Second Schedule to these rules or do not provide sufficient accommodation for the total number of persons which the ship carries or is certified to carry, whichever number is the greater, in addition to any motor boats required in pursuance of clause 5 of this schedule.

(7) Every ship of Class III shall carry at least the number of approved lifeboats determined in accordance with the following table:—

Length of ship.	Minimum number of lifeboats.
Under 200 feet .. .. .	3
Not under 200 feet but under 400 feet ..	12
Not under 400 feet but under 600 feet ..	18
Not under 600 feet but under 800 feet ..	24
800 feet and over .. .. .	30

At least 50 per cent of the lifeboats required by this rule, and in any case not less than six, shall be provided with approved self-igniting lights.

(8) Every ship of Class III shall carry one approved lifebuoy for each person on board.

(9) Every ship of Class III shall carry an approved type of life-flashing appliance.



# Rules of Class IV.

Unarmed passenger ships, being steamships, engaged in transport in the course of which they do not carry more than 200 adults from the nearest land.

8. (1) This rule applies to ships of Class IV, in accordance with its length, with the number of sets of davits specified in column A of the table set out in the First Schedule to these rules.

Provided that, on the application of the owner of a ship, it is agreed by the Central Government that it is neither practicable nor reasonable to place on that ship the number of sets of davits required by column A, it may, subject to such conditions, if any, as it may require, authorize a smaller number of sets of davits, not less than the minimum number fixed by column C of the said table.

Provided further that no ship shall be required to have a number of sets of davits greater than the number of lifeboats required to accommodate the total number of persons which the ship carries or is certified to carry, whichever number is the greater.

(2) (a) A lifeboat of Class 1 shall be attached to each set of davits.

(b) Where the lifeboats carried in pursuance of column (b) of this schedule do not provide the minimum capacity specified in column C of the table set out in the Second Schedule to these rules, the ship shall provide sufficient accommodation for the total number of persons which the ship carries or is certified to carry, whichever number is the greater, additional lifeboats or approved lifeboats as approved by the Central Government, so that the accommodation provided shall be sufficient for the total number of persons which the ship carries or is certified to carry, whichever number is the greater.

(3) Where the number of lifeboats carried in pursuance of this rule is more than 12, one of each lifeboat shall be a motor boat fitted with an approved marine telegraphic installation and search light and where the number is more than 18 one of each lifeboat shall be motor launch as fitted.

(4) Any of the above lifeboats except work up to the Central Government may require to be carried as emergency boats may be motor boats but these additional motor boats need not be fitted with wireless telegraphic installations or searchlights.

(5) Every ship of Class IV shall carry at least the number of approved lifeboats determined in accordance with the following table:—

Length of ship.	Minimum number of lifeboats.
Under 200 feet ..	8 of which 2 shall be provided with approved self-lighting lights.
Not under 200 feet but under 240 feet ..	8 of which 4 shall be provided with approved self-lighting lights.
Not under 240 feet but under 300 feet ..	10 of which 4 shall be provided with approved self-lighting lights.
300 feet and over ..	12 of which 4 shall be provided with approved self-lighting lights.

(6) Every ship of Class IV shall carry one approved life-boat for each person on board.

(7) Every ship of Class IV shall carry an approved type of life-saving appliances.

## Rules of Class V.

Unarmed passenger ships, being steamships, engaged in transport in the course of which they do not carry more than 200 adults from the nearest land in the case of the Bay of Bengal and the Andaman Sea in the north-west of a ship down from Point Calvo to Agila Head and thence to Penang.

8. (1) This rule applies to ships of Class V.

(2) Every ship of Class V shall be provided in accordance with its length with the number of sets of davits specified in column A of the table set out in the First Schedule to these rules.

Provided that, on the application of the owner of a ship, if it appears to the Central Government that it is neither practicable nor reasonable to place on that ship the number of sets of davits required by column A, it may, subject to such conditions, if any, as it may require, authorize a smaller number

of sets of davits not less than the minimum number fixed by column C, of the table set out in the First Schedule to these rules.

Provided further that no ship shall be required to have a number of sets of davits greater than the number of lifeboats required to accommodate the total number of persons which the ship carries or is certified to carry, whichever number is the greater.

(3) (a) A lifeboat of Class 1 shall be attached to each set of davits.

(b) Where the lifeboats carried in pursuance of column (b) of the schedule do not provide the minimum capacity specified in column C of the table set out in the Second Schedule to these rules, the ship shall provide sufficient accommodation for the total number of persons which the ship carries or is certified to carry, whichever number is the greater, additional lifeboats of Class 1 or Class 2 shall be provided up to the minimum capacity specified in column C of the said table after which additional lifeboats or approved lifeboats as approved by the Central Government shall be provided to the satisfaction of the Central Government so that the accommodation provided shall be sufficient for 10 per cent. of the total number of persons which the ship carries or is certified to carry, whichever number is the greater.

(4) Where the number of lifeboats carried in pursuance of this rule is more than 12, one of each lifeboat shall be a motor boat fitted with an approved marine telegraphic installation and searchlight and when the number is more than 18 one of each lifeboat shall be motor launch as fitted.

(5) Any of the above lifeboats except work up to the Central Government may require to be carried as emergency boats may be motor boats but these additional motor boats need not be fitted with wireless telegraphic installations or searchlights.

(6) Every ship of Class V shall carry at least the number of approved lifeboats determined in accordance with the following table:—

Length of ship.	Minimum number of lifeboats.
Under 200 feet ..	8 of which 2 shall be provided with approved self-lighting lights.
Not under 200 feet but under 240 feet ..	8 of which 4 shall be provided with approved self-lighting lights.
Not under 240 feet but under 300 feet ..	10 of which 4 shall be provided with approved self-lighting lights.
300 feet and over ..	12 of which 4 shall be provided with approved self-lighting lights.

(7) Every ship of Class V shall carry one approved life-boat for each person on board.

(8) Every ship of Class V shall carry an approved type of life-saving appliances.

## Rules of Class VI.

Unarmed passenger ships, being steamships, engaged in transport in the course of which they do not carry more than 200 adults from the nearest land.

8. (1) This rule applies to ships of Class VI.

(2) Every ship of Class VI shall be provided in accordance with its length with the number of sets of davits specified in column A of the table set out in the First Schedule to these rules.

Provided that, on the application of the owner of a ship, if it appears to the Central Government that it is neither practicable nor reasonable to place on that ship the number of sets of davits required by column A, it may, subject to such conditions, if any, as it may require, authorize a smaller number of sets of davits not less than the minimum number fixed by column C, of the table set out in the First Schedule to these rules.

Provided further that no ship shall be required to have a number of sets of davits greater than the number of lifeboats required to accommodate the total number of persons which the ship carries or is certified to carry, whichever number is the greater.

(3) (a) A lifeboat of Class 1 shall be attached to each set of davits.







(d) With two plugs for each plug hole, attached with lanyards or chains, and one set tied to a ball of rope. Plugs shall not be removed when power machinery is in use.

(e) With a new anchor, a locker, a waterproof lamp, a number of oil-soaked bales or mats and three The rubber, the locker, the lamp, the locker, shall be attached to the line by sufficiently long lanyards, and four bales or mats.

(f) With a small quantity of lighting for use for each person if the boat is driven at night. This vessel shall be kept filled with fresh water, and provided with a dipper with lanyard.

(g) With two lanterns one to be kept in each end of the boat, and to be attached to the boat by a lanyard.

(h) With a line securely fastened round the outside of the boat.

(i) With an efficient lantern, illuminated, with oil in its receptacle sufficient to burn for eight hours, or with some other lantern or light approved by the Central Government, and with a box of suitable matches in a waterproof case.

(j) With one or more, and with at least one good and one proper gun for each.

(k) With an efficient compass.

(l) With an efficient compass.

(m) With an efficient compass.

(n) With a small quantity of foodstuffs for each person if the boat is driven at night.

(o) With a small quantity of foodstuffs for each person if the boat is driven at night.

(p) With a small quantity of foodstuffs for each person if the boat is driven at night.

(q) With a small quantity of foodstuffs for each person if the boat is driven at night.

(r) With a small quantity of foodstuffs for each person if the boat is driven at night.

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The master shall make it known to be entered in the official log book a statement, as if there is an official log book, when a vessel is to be left at any port or place at which such statement is held and if such vessel is not held in any such case the master shall enter a statement of the reasons why the vessel was not held in that case.

(13) In cases in which the vessel proceeds on week service between the ports, the master shall be held as in every period of such voyage.

(14) Different groups of boats shall be used in the same port. The boats and cargo shall be so arranged that the crew thoroughly understand and are practiced in the duties they have to perform and that all the necessary appliances with the crew operating in them are always ready for immediate use.

(15) In carrying off the boat and water-buffets during the crew shall while performing their duties in their life boats and arrangements shall be made, when possible, for passengers to see the crew getting the lifeboats on.

**Emergency Signals.**

(16) (1) The emergency signal for abandoning ship shall be given by the master or by a person in charge of the vessel followed by one long blast in the whistle or siren.

(2) The meaning of all signals affecting passengers shall be clearly stated in notices in different languages posted in their quarters.

**Emergency Boat.**

(17) All passenger steamers which are required under these rules to carry two or more boats shall, when at sea, carry an emergency boat along with the boat and ready for action.

**Boat Rules.**

(18) As to whether passenger steamers (special boat) shall be kept on board, the master of passenger, and in the case of steamships, longshoremen and passengers, which are required for emergency purposes as well as boats, a power sufficient for the working of the boats shall be placed on and where boats stored on a shore (bridge or gangway) shall be placed at the head (bow) of the boat, the whole of the space between the boats shall be white and all treated as a special boat deck.

**Practice.**

(19) Whether done at sea or in port, the master of the steamship of these rules shall be practised with such as which may intend to the lifeboat papers and when the vessel is in a steamship, the whole of the space between the boats shall be white and all treated as a special boat deck.

**First Watch (11-12) 11-12.**

Boats of ship at sea	Boats of ship at sea	
	A	B
1st and 2nd	11-12	11-12
3rd and 4th	11-12	11-12
5th and 6th	11-12	11-12
7th and 8th	11-12	11-12
9th and 10th	11-12	11-12
11th and 12th	11-12	11-12
13th and 14th	11-12	11-12
15th and 16th	11-12	11-12
17th and 18th	11-12	11-12
19th and 20th	11-12	11-12
21st and 22nd	11-12	11-12
23rd and 24th	11-12	11-12
25th and 26th	11-12	11-12
27th and 28th	11-12	11-12
29th and 30th	11-12	11-12
31st and 32nd	11-12	11-12
33rd and 34th	11-12	11-12
35th and 36th	11-12	11-12
37th and 38th	11-12	11-12
39th and 40th	11-12	11-12
41st and 42nd	11-12	11-12
43rd and 44th	11-12	11-12
45th and 46th	11-12	11-12
47th and 48th	11-12	11-12
49th and 50th	11-12	11-12
51st and 52nd	11-12	11-12
53rd and 54th	11-12	11-12
55th and 56th	11-12	11-12
57th and 58th	11-12	11-12
59th and 60th	11-12	11-12
61st and 62nd	11-12	11-12
63rd and 64th	11-12	11-12
65th and 66th	11-12	11-12
67th and 68th	11-12	11-12
69th and 70th	11-12	11-12
71st and 72nd	11-12	11-12
73rd and 74th	11-12	11-12
75th and 76th	11-12	11-12
77th and 78th	11-12	11-12
79th and 80th	11-12	11-12
81st and 82nd	11-12	11-12
83rd and 84th	11-12	11-12
85th and 86th	11-12	11-12
87th and 88th	11-12	11-12
89th and 90th	11-12	11-12
91st and 92nd	11-12	11-12
93rd and 94th	11-12	11-12
95th and 96th	11-12	11-12
97th and 98th	11-12	11-12
99th and 100th	11-12	11-12

NOTE:—The number of boats at sea during the day and night shall be the same as shown in the table.

**TABLE OF RATES.**

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FIFTH WEEK-END  
[See note 42]

SUNDAY EVENING.



Emblem of the  
International Convention  
for the Unification of Traffic Laws, 1929

## International Convention for the Unification of Traffic Laws, 1929

Representatives of Traffic Commissions.

It is hereby agreed that the provisions of Article 1 of the  
International Convention for the Unification of Traffic Laws, 1929,

Name of State	Authorized Signature	Authorized Signature

In view of the fact that in the course of the present Convention  
the following provisions have been adopted:—  
1. That the Convention shall be open to all States which are members  
of the League of Nations or which are invited by the Council of the League  
of Nations to become members of the League of Nations.

2. That the Convention shall be open to all States which are members  
of the League of Nations or which are invited by the Council of the League  
of Nations to become members of the League of Nations.

3. That the Convention shall be open to all States which are members  
of the League of Nations or which are invited by the Council of the League  
of Nations to become members of the League of Nations.

4. That the Convention shall be open to all States which are members  
of the League of Nations or which are invited by the Council of the League  
of Nations to become members of the League of Nations.

5. That the Convention shall be open to all States which are members  
of the League of Nations or which are invited by the Council of the League  
of Nations to become members of the League of Nations.

E. HANSEN, M.D.,  
Secretary to the Convention.

## (Railways.)

Standing Finance Committee and Central Advisory  
Committee for Railways.

First Meeting, May 7, 1930.

No. 2.

The following resolutions of the Committee of  
Experts are reproduced:—

## RAILWAY EXPERTS.

(Summary—English.)

First Meeting, 1st May 1930.

Members: Finance Committee and Railway.

Members of the Committee and Chairman.

No. 100.—The undersigned members of the  
Committee of Experts have agreed to be a member of the  
Standing Finance Committee for Railways.

Mr. H. M. State will be the Chairman of the  
Committee.

## List of members.

No. 100.—The undersigned members of the  
Committee of Experts have agreed to be a member of the  
Standing Finance Committee for Railways.

1. Mr. H. M. State, M.D.,  
2. Mr. H. M. State, M.D.,  
3. Mr. H. M. State, M.D.,

4. Mr. H. M. State, M.D.,
5. Mr. F. E. Jones, M.D.,
6. Mr. H. M. State, M.D.,
7. Mr. H. M. State, M.D.,
8. Mr. H. M. State, M.D.,
9. Mr. H. M. State, M.D.,
10. Mr. H. M. State, M.D.,
11. Mr. H. M. State, M.D.,

The 1st April 1930.

Members of the Committee and Chairman.

Members of the Committee and Chairman.

No. 100.—The undersigned members of the Committee of  
Experts have agreed to be a member of the Standing Finance  
Committee for Railways.

The undersigned members of the Committee of  
Experts have agreed to be a member of the Standing Finance  
Committee for Railways.

## List of members.

The undersigned members of the Committee of  
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Committee for Railways.

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Committee for Railways.

The undersigned members of the Committee of  
Experts have agreed to be a member of the Standing Finance  
Committee for Railways.

PAPER PLACED AT THE DISPOSAL OF  
THE PRESS.

Between 1st and 15th May 1930.

The undersigned members of the Committee of  
Experts have agreed to be a member of the Standing Finance  
Committee for Railways.

The undersigned members of the Committee of  
Experts have agreed to be a member of the Standing Finance  
Committee for Railways.

The undersigned members of the Committee of  
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Committee for Railways.

The undersigned members of the Committee of  
Experts have agreed to be a member of the Standing Finance  
Committee for Railways.

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Committee for Railways.



# SUPPLEMENT TO PART I OF THE FORT ST. GEORGE GAZETTE

No. 18-A) MADRAS, TUESDAY EVENING, MAY 7, 1940

## NOTICES.

### Madras Legislative Council.

#### ENTRIES OF MEMBERS ENTERED.

#### MADRAS STATE MEMBERSHIP COMMISSIONERS.

Under rule 11 (1) of the rules for the conduct of elections for the members of the Madras Legislative Council, it is hereby notified that the return of candidates for the Madras Legislative Council, lodged with the Returning Officer by the candidates mentioned hereunder on the date specified against his name. They will be available for inspection on payment of the fees between the hours of 11 a.m. and 3 p.m. in the Collector's Office, Chittoor, for a period of fourteen days from the date of publication of this notice in the Fort St. George Gazette.

Names of candidates.	Date.
S. M. Abdul Kader Sahib Sahab, B.A.	29th April 1940.

T. SIVASUBRAMANIAM,  
Collector of Chittoor.

Chittoor, 2nd May 1940.

### Madras District Commissioners.

Under rule 11 (1) of the rules for the conduct of elections to the Provincial Legislative Council, it is hereby notified that for the period mentioned in the table below the candidates named below who were returned to the District Commissioners of Madras Legislative Council, Kurnool District, have lodged the return of election papers and the declaration to contest election under rule 11 (1) in the office of the Returning Officer on the dates stated against them. Any person will be allowed to inspect them at the office of the Collector, Kurnool, between 11 a.m. and 3 p.m. on any working day for a period of fourteen days from the date of publication of this notice in the Fort St. George Gazette on payment of the prescribed fee of Rs. 1.

Names of candidates.	Dates of the election papers.	Days of filing of the return papers.
Mr. V. Sankaranarayanan.	24th.	25th April 1940.
Mr. P. Sankaranarayanan.	24th.	25th April 1940.
Mr. S. Sankaranarayanan.	24th.	25th April 1940.
Mr. Sankaranarayanan.	24th.	25th April 1940.

Kurnool, 2nd May 1940.







import thereof before the expiry of the period allowed will be considered by the Government of Madras.

#### BRITISH AMENDMENTS.

1. In the preamble to the said rules, the words "and which" shall be omitted.

2. In the said rules—

(1) For the words "Local Government" wherever they occur, the word "Government" shall be substituted.

(2) In rule 1, the words "as well as of every

(3) In rule 2, the words "as well as of every

(4) In rule 3, the words "as well as of every

(5) In rule 4, the words "as well as of every

(6) In rule 5, the words "as well as of every

(7) In rule 6, the words "as well as of every

(8) In rule 7, the words "as well as of every

(9) In rule 8, the words "as well as of every

(10) In rule 9, the words "as well as of every

(11) In rule 10, the words "as well as of every

(12) In rule 11, the words "as well as of every

(13) In rule 12, the words "as well as of every

(14) In rule 13, the words "as well as of every

(15) In rule 14, the words "as well as of every

(16) In rule 15, the words "as well as of every

(17) In rule 16, the words "as well as of every

(18) In rule 17, the words "as well as of every

(19) In rule 18, the words "as well as of every

(20) In rule 19, the words "as well as of every

(21) In rule 20, the words "as well as of every

(22) In rule 21, the words "as well as of every

(23) In rule 22, the words "as well as of every

(24) In rule 23, the words "as well as of every

(25) In rule 24, the words "as well as of every

(26) In rule 25, the words "as well as of every

(27) In rule 26, the words "as well as of every

(28) In rule 27, the words "as well as of every

(29) In rule 28, the words "as well as of every

(30) In rule 29, the words "as well as of every

(31) In rule 30, the words "as well as of every

(32) In rule 31, the words "as well as of every

(33) In rule 32, the words "as well as of every

(34) In rule 33, the words "as well as of every

(35) In rule 34, the words "as well as of every

(36) In rule 35, the words "as well as of every

(37) In rule 36, the words "as well as of every

(38) In rule 37, the words "as well as of every

(39) In rule 38, the words "as well as of every

(40) In rule 39, the words "as well as of every

(41) In rule 40, the words "as well as of every

(42) In rule 41, the words "as well as of every

(43) In rule 42, the words "as well as of every

(44) In rule 43, the words "as well as of every

Drift amendments to the rules regarding power to write off immovable assets, etc., due to local boards.

Fort St. George, April 25, 1938

(S.D. No. 145, L.A.).

No. 401.

The following draft of certain amendments to the rules published with Local Self-Government Reports, Memo Publications No. 331, dated the 10th February 1932, at page 170-186 of Part I-A of the Fort St. George Gazette, dated the 1st March 1932, which it is proposed to make in exercise of the powers conferred by sections 13-A and clause (a) of sub-section (2) of section 129 of the Madras Local Boards Act, 1920 (Madras Act No. 17 of 1920), is hereby published as required by clause (a) of section 306 of the said Act for general information.

Notice is hereby given that the said draft will be further proceeded with after six weeks from the date of publication of this notification and that any objection or suggestion which may be received with respect thereto before the expiry of the period allowed will be considered by the Government of Madras.

#### BRITISH AMENDMENTS.

In the said rules—

(1) In clause (a)—

(2) For the words "Local Government", the

(3) The word "and" shall be added at the

(4) Clause (b) shall be omitted and clause (c)

Drift amendments to rules regarding monthly

Fort St. George, April 25, 1938

(S.D. No. 146, L.A.).

No. 402.

The following draft of certain amendments to the rules published with Local Self-Government Reports, Memo Publications No. 341, dated the 2nd May 1932, at page 421 of Part I-A of the Fort St. George Gazette, dated the 10th May 1932, which it is proposed to make in exercise of the powers conferred by sub-section (2) and clause (a) of sub-section (2) of section 303 of the Madras District Municipalities Act, 1920 (Madras Act No. 17 of 1920), is hereby published as required by clause (a) of section 304 of the said Act for general information.

Notice is hereby given that the said draft will be further proceeded with after six weeks from the date of publication of this notification and that any objection or suggestion which may be received with respect thereto before the expiry of the period allowed will be considered by the Government of Madras.

#### BRITISH AMENDMENTS.

In the said rules—

(1) For the word "Government" wherever it

(2) In rule 2, for the words "Local Govern-

(3) In rule 3, for the words "Local Govern-

(4) In rule 4, for the words "Local Govern-

(5) In rule 5, for the words "Local Govern-

(6) In rule 6, for the words "Local Govern-

(7) In rule 7, for the words "Local Govern-

(8) In rule 8, for the words "Local Govern-

(9) In rule 9, for the words "Local Govern-

(10) In rule 10, for the words "Local Govern-

(11) In rule 11, for the words "Local Govern-

(12) In rule 12, for the words "Local Govern-

(13) In rule 13, for the words "Local Govern-

(14) In rule 14, for the words "Local Govern-

(15) In rule 15, for the words "Local Govern-

(16) In rule 16, for the words "Local Govern-

(17) In rule 17, for the words "Local Govern-

(18) In rule 18, for the words "Local Govern-

(19) In rule 19, for the words "Local Govern-

(20) In rule 20, for the words "Local Govern-











## No. 454

[illegible]

The Ngora district, Gashaka Zang, (Sustaining Valley village).

[illegible]

## 54 900

[illegible]

*Sagittaria distichot.*, Amatazari mshk.  
No. 11. Sandy V. mshk. 100 ft. tall.

Sample: Aug. 11, 1954, 3440 feet, submontane grassland  
A. W. Kummerow (1954) *Andropogon furcatus*  
Woods of mixed *B. latifolius* Thunb. and *B. macrocarpa* (Lam.) Kunth on the south, east and  
north slopes of the hill. " "

## 104

[illegible]

East Gadsden County, Washington  
Washington State

[illegible]

图 10-2-10 续

[illegible]

*Thysanotus* detrit. *Thysanotus* alk.  
*Thysanotus* alk.

The population of the  
 area is  
 100

## Fig. 10.10

Under section 8 of the Land Acquisition Act, the Government of Madras hereby declares that the land specified herein and numbered 1 of 1906, in the revenue village of                     , in the taluk of                     , in the district of                     , is required for a public purpose, to wit, for widening the road in the junction of Villages                      and                      and, to wit, under sections 1 and 2 of the said Act, the Sub-Collector,                     , is approved to exercise the powers of a Collector under the said Act and to take notice for the acquisition of the said land. A sketch of the land is kept in the office of the Sub-Collector,                     , and may be examined at any time during office hours.

Madison district, Kachin State, India,  
Kachin State, India.

[illegible]

## Page 93

[illegible][illegible][illegible]





1	100	101	102	103	104	105	106	107	108	109	110	111	112	113	114	115	116	117	118	119	120	121	122	123	124	125	126	127	128	129	130	131	132	133	134	135	136	137	138	139	140	141	142	143	144	145	146	147	148	149	150	151	152	153	154	155	156	157	158	159	160	161	162	163	164	165	166	167	168	169	170	171	172	173	174	175	176	177	178	179	180	181	182	183	184	185	186	187	188	189	190	191	192	193	194	195	196	197	198	199	200
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**Draft rule under the Madras Public Health Act.**

Part IV. Chapter, May 5, 1940  
(1940, No. 200, P.E.).

**No. 343.**

The following draft of a rule which it is proposed to make for exercise of the powers conferred by sub-section (7) of section 25 and section 226 of the Madras Public Health Act, 1939 (Chapter Act III of 1939), is hereby published as required by clause (c) of sub-section (1) of section 230 of the said Act, for general information.

Notice is hereby given that the draft will be further proceeded with after six weeks from the date of publication of this notification and that any objection or suggestion which may be received with respect thereto before the expiry of the period allowed will be considered by the Government of Madras.

**DRAFT RULE.**

The provisions of sub-section (1) of section 25-4 of the Madras City Municipal Act, 1939, the provisions of sub-section (1) of section 226 of the Madras Public Health Act, 1939, or clause (1) of sub-section (1) of section 27 of the Madras Local Boards Act, 1936, in the case may be, shall not apply in any area which is not for providing water-supply in a local area or in part thereof, as provided under sub-section (1) of section 226 of the Madras Public Health Act, 1939, or the area of any of such law is shown on a diagram issued by the Government.

**Declaration of fair and lawful centres.****VILLAGE VILLAGES IN MADRAS DISTRICT.**

Part IV. Chapter, May 5, 1940  
(1940, No. 200, P.E.).

**No. 344.**

In exercise of the powers conferred by sub-section (1) of section 415, of the Madras Public Health Act, 1939 (Chapter Act III of 1939), the Government of Madras is hereby pleased—

(1) to declare that the villages named in the Schedule attached, in which the Census statistics is held shall be the purposes of Chapter XIII of the said Act be a lawful centre for a period of three days in the third month of October, and

(2) to define the limits of the village or village as the limits of the area which shall be the purposes allowed in the said Act for the period.

**MADRAS MUNICIPALITY IN MADRAS DISTRICT.**

Part IV. Chapter, May 5, 1940  
(1940, No. 200, P.E.).

**No. 345.**

In exercise of the powers conferred by sub-section (1) of section 118 of the Madras Public Health Act, 1939 (Chapter Act III of 1939), the Government of Madras is hereby pleased—

(1) to declare that the Madras Municipality in the fair and lawful centre in which the Census statistics is held shall be a lawful centre for the period commencing three days before and ending a week after the Full Moon day in the Tamil month of Chithirai, and

(2) to define the limits of the Madras Municipality as the limits of the area which shall be the purposes allowed in the said Act for the fair and lawful.

**TEMPORARY PARADES IN MADRAS DISTRICT.**

Part IV. Chapter, May 5, 1940  
(1940, No. 200, P.E.).

**No. 346.**

In exercise of the powers conferred by sub-section (1) of section 118 of the Madras Public Health Act, 1939 (Chapter Act III of 1939), the Government of Madras is hereby pleased—

(1) to declare that Temporary Parades, conducted under the provisions of Chapter XIII of the said Act, shall be held in the area which shall be the purposes of Chapter XIII of the said Act, for a period of three days, for

the period commencing two days before and ending two days after the Full Moon day in the Tamil month of Chithirai, and

(2) to define the limits of the Temporary Parades as the limits of the area which shall be the purposes allowed in the said Act for the period.

**TEMPORARILY MADRAS DISTRICT IN MADRAS DISTRICT.**

Part IV. Chapter, May 5, 1940  
(1940, No. 200, P.E.).

**No. 347.**

In exercise of the powers conferred by sub-section (1) of section 118 of the Madras Public Health Act, 1939 (Chapter Act III of 1939), the Government of Madras is hereby pleased—

(1) to declare that the Temporary Madras District in the Madras District in which the Census statistics is held shall be a lawful centre for the period commencing three days before and ending two days after the Full Moon day, and

(2) to define the limits of the Temporary Madras District as the limits of the area which shall be the purposes allowed in the said Act for the fair and lawful.

**CERTAIN VILLAGES IN MADRAS DISTRICT.**

Part IV. Chapter, May 5, 1940  
(1940, No. 200, P.E.).

**No. 348.**

In exercise of the powers conferred by sub-section (1) of section 118 of the Madras Public Health Act, 1939 (Chapter Act III of 1939), the Government of Madras is hereby pleased—

(1) to declare that the villages mentioned in sub-section (1) of the said Act, in which the Census statistics is held shall be a lawful centre for the purposes of Chapter XIII of the said Act, for a period of three days, for

(2) to define the limits of the villages mentioned in sub-section (1) of the said Act as the limits of the area which shall be the purposes allowed in the said Act for the period.

**Schedule.**

Village.	Date of holding.	Period of collection.
1. Madras District.	Second day.	(1) For the period commencing three days before and ending two days after the Full Moon day.
2. Temporary Madras District.	Second day.	(1) For the period commencing three days before and ending two days after the Full Moon day.

**TEMPORARILY MADRAS DISTRICT IN MADRAS DISTRICT.**

Part IV. Chapter, May 5, 1940  
(1940, No. 200, P.E.).

**No. 349.**

In exercise of the powers conferred by sub-section (1) of section 118 of the Madras Public Health Act, 1939 (Chapter Act III of 1939), the Government of Madras is hereby pleased—

(1) to declare that Temporary Madras District, conducted under the provisions of Chapter XIII of the said Act, shall be held in the area which shall be the purposes of Chapter XIII of the said Act, for a period of three days, for

(2) to define the limits of the Temporary Madras District as the limits of the area which shall be the purposes allowed in the said Act for the period.











Collector, East Gidderoi, Machine the notification published in G.O. No. 2429, S. & M., dated 22nd June 1933, in so far as it relates to 6) Nos. 33, 40, 41, 43, 45 and 47 of Gidderoi, village, Jamshedpur tehsil. These survey sheets will be sent to the District Board of East Gidderoi direct from the date of publication of the notification in the Port St. George Gazette and the East Gidderoi District Gazette subject to the provisions specified in paragraph 2 (a) of G.O. No. 2429, however, dated 22nd July 1933.

These survey sheets will form a confidential list to the list of roads maintained by the Local Board and published in page 121 to 123 of the East Gidderoi District Gazette, dated 22nd July 1933.

A. C. WOODHOUSE,  
Collector.

East Gidderoi Collector's Office,  
20th April 1934.

Member elected to the North Arun District Board.

Under rules 10 and 31 of Part I of the rules for the conduct of elections of members to local bodies, the person whose name is given below has been declared

elected as a member of the North Arun District Board and he shall come into office forthwith—

Number and name of electors and name of person elected to office.	Temporary or permanent election.
13319. Electors— Messrs N. Bhattacharya, Sengupta	Permanent.

C. K. BHATTACHARYA,  
District Panchayat Officer and District Officer,  
Vidhan, 1st May 1934.

Councillor elected to the Villapouram Municipal Council.

Under rules 10 and 31 of the rules for the conduct of elections of municipal councillors, the following candidate is declared to have been elected as councillor for the reserved (Muslim) seat in the Villapouram Municipal Council on the 1st day of November 1933.—

Frank Cyril Isaac Sahib Sahib.  
C. K. BHATTACHARYA,  
District Officer,  
Villapouram, 2nd May 1934.









in the manner set forth in the Schedule hereunder and that the scheme to be invited shall also take operation on and from the date of publication of this notification.

#### SUBJECTS.

In sub-section (1) of clause 4 of the said scheme, between the words "Arabic" and "Sanskrit" the following words shall be inserted, namely:—  
"or Modern History and Culture."

**S. V. KESAVA AYYAR**  
Secretary to Government

### MISCELLANEOUS NOTIFICATIONS.

#### Posting.

Dr. S. S. Fries, Lecturer in English, Government College, Madras, and Assistant Lecturer, Government Training College, Madras, are offered as Junior Professor of English, Post-graduate College, Madras.

**S. M. SATHIAN**  
Director of Public Instruction.

Madras, 15th April 1945.

#### GOVERNMENT EXAMINATIONS.

##### Supervisor of a Secondary School-Leaving Certificate.

It is hereby notified that the Secondary School-Leaving Certificate for 1944-5 of Part A, Class and Intermediate I for a period of one year will close from 25th April 1945.

(By order)

**P. N. CHAND NAIK**  
Secretary.

Office of the Controller to Govt. Exam. Section,  
Madras, 20th April 1945.

#### ANDREA UNIVERSITY.

Candidates to the list of first books for the Intermediate Examination of 1945.

In the list of first books prescribed for the Intermediate Examination of 1945, published in Part A B of the Port St. George District, dated 25th April 1945, under Part I—English, Madras District, read—1. Alfred Joyce's "The Ulysses Story," for "J. Galsworthy's 'The Forsyte'."

(By order)

**V. S. KRISHNA**  
Inspector.

Training Office, Madras,  
25th April 1945.

#### LICENTIATE IN Gynaecology AND Obstetrics—APRIL 1945.

##### Examination Results.

The following candidates have been declared to have passed the Final Examination in Gynaecology and Obstetrics held at the Government Hospital for Women and Children, Madras, in April 1945:—

1. Miss T. S. Menon,  
S. P. Salem.

**A. LAKEEMANNAHAI**  
Superintendent.

Government Hospital for Women and Children, Madras,  
27th April 1945.

#### EXAMINATION IN MEDICINE.

It is hereby notified that the quality of examination for B.A.B.S. Medical students will be held at the Government Hospital for Women and Children, Madras, on the day mentioned below:—

Monday, the 15th June 1945 from 1-30 to 4 p.m.—  
Medicine Examination.  
Wednesday, Thursday and Friday, the 16th, 17th and 18th June 1945 from 8 to 4 p.m.—Dental and practical examinations.

2. Descriptive questions were sent in their applications in the form specified below through the Superintendent of the English Examination board, upon the Chairman, Board of Examinations in Medicine, Government Hospital for Women and Children, Madras, Madras, on or before the 15th June 1945 after which date no applications will be accepted on any account:—

Application for admission to the qualifying examination in Medicine to be held in June 1945.

Name of candidate to fill

Residency to fill

Training.

Place

Student { From

To

Whether previously associated or not

If previously associated, date of association

Certificate from Superintendent of training

Character

General conduct

General work.

Date

Signature.

3. If candidates are required to pay the examination fee of Rs. 2 which should be paid into a Government Treasury in the name of and to the Revenue Dept. of India, Madras, to the credit of "XXV—Medical—Examinations" and the bank receipt attached to their application. The fee shall be so remitted by the student.

4. The application should be accompanied by the following certificate:—

Certificate required of a candidate desirous of appearing for the examination purporting for registration as a student.

I, <sup>certify</sup> that <sup>has been a</sup> <sup>Madras</sup> student at <sup>for a period of</sup> <sup>in</sup> <sup>and that</sup> <sup>she has studied</sup> <sup>subjects</sup> <sup>at which she has</sup> <sup>previously obtained</sup> <sup>and has earned during the days</sup> <sup>following</sup> <sup>duration.</sup>

She has also attended over two-thirds of the lectures amounting to not less than 50 and amount of instruction in Medicine.

I further certify that she is a thoroughly, well qualified of good moral character and her dental student has been

Signature of certifying authority.

Qualification

Address

Date

5. Printed form of application and certificate may be obtained from the Superintendent at the training institution concerned.

#### A. LAKEEMANNAHAI

Chairman, Board of Examinations in Medicine.

Madras, 2nd May 1945.

#### DEPARTMENT OF INDUSTRIES AND COMMERCE, MADRAS.

##### Award of scholarships.

Applications in the prescribed form are invited by the Director from qualified candidates belonging to the Minor Provinces for the award of scholarships in the Madras University for a period of three years. The award will be made to candidates who are students in the Department of Chemistry at Rajahmundry, and who will be awarded for the award of scholarships in the Department of Chemistry and who are for Higher Technology. Applicants must be not more than 21 years of age, and must have passed the Intermediate examination of a recognized university with Mathematics, Physics and Chemistry as





## MADRAS VETERINARY COLLEGE.

Fosterplace, 1942-43.

## I. General.

The College offers theoretical and practical instruction for obtaining the G.M.V.C. Diploma of the College and the B.V.Sc. Degree of the Madras University. The academic year of the College commences from July. Candidates seeking admission to the College must not be under 17 years of age on the date of commencement of the academic year. In ordinary circumstances no person over 22 years of age will be admitted. Candidates are admitted to the College by selection. Applications for admission should be made in writing in the appended form and should be submitted so as to reach the Principal not later than the 6th June 1942, accompanied by the certificates required in instruction No. 1 printed at the bottom of the application form. In the event of a candidate being found fit to appear for selection, he will be informed of the particular day and the hour when and the place at which he should present himself for personal selection. Candidates, on admission, will be on probation for the first year of the course and may be removed, if found to be unsatisfactory.

## II. G.M.V.C. Diploma Course.

2. *Qualification for admission.*—The minimum general educational qualification required of applicants is as shown below:—

- |  |  |
|--|--|
| (a) Candidates other than Madras and Scheduled classes | A pass in the Intermediate Examination in Arts and Science of the Madras University taking either Chemistry or Natural Science as one of the optional subjects or an examination accepted as equivalent thereto by the Syndicate of the Madras University.   |
| (b) Madras and Scheduled classes                       | A pass in the S.S.L.C. Public Examination taking Chemistry as the optional subject with the percentage of marks prescribed for appointment to the Subordinate Services in the General Rules for Subordinate Services, candidates being given the candidate of those examinations possessing higher educational qualifications. |

3. *Course of study.*—The course of study for the Diploma extends over four years. The students of each year's course form a separate class. Promotion from one class to another is made with reference to the results of the annual examinations.

4. *First year.*—(a) (1) Chemistry and Physics; (2) Biology; (3) Anatomy, Part I (Osteology, Arthrology); (4) Animal Husbandry, Part I (Breeding of animals).

(b) During this year, students are given practical instruction in bandaging, casting and securing animals; they are also taught the names of instruments and appliances used in ordinary practice.

(c) Candidates who have passed the Physical or Natural Science Group of the B.A., B.Sc., B.B.Sc. (Hons.) or B.A. (Hons.) Degree examination of the Madras University with Chemistry or Zoology as their main optional subject or an examination of any other Indian University accepted by the Syndicate as equivalent thereto, shall be exempted from undergoing the course and the examination in the respective subjects in which they have passed the Degree examination. Such candidates shall, however, be required to pay the fee for the whole examination.

5. *Second year.*—(a) (1) Physiology including Bio-chemistry; (2) Histology and Embryology; (3) Anatomy, Part II; (4) Bacteriology and Immunology.

(b) During this year students are required to attend hospital to gain practical experience in handling and dressing patients and in the administration of medicines, surgery, etc.

6. *Third year.*—(a) (1) Pathology, (2) Post-mortem, (3) Parasitology; (4) Pharmacology including Materia Medica; (5) Animal Husbandry, Part II (Hygiene); (6) Minor Surgery and Shoeing.

(b) During this year, students are required to attend hospital practice and receive clinical instruction. They are also required to attend the shoeing forge and pharmacy and are given demonstrations in Surgical Anatomy.

7. *Fourth year.*—(a) (1) Preventive Medicine including Meat and Milk Inspection; (2) Therapeutics; (3) Surgery including Obstetrics, Soundness, Jurisprudence and Clinical Surgery; (4) Clinical Medicine.

(b) During this year, students are required to perform the duties of clinical clerks and dressers, to perform operations on dead subjects and afterwards on living animals, to conduct post-mortem examinations and generally to carry out practically all the duties pertaining to the profession. All students are required to undergo a course of equitation.

8. *Fees.*—(a) A tuition fee of Rs. 50 per annum shall be levied from the students coming from the Madras Presidency and Coorg. All others will be required to pay a tuition fee of Rs. 400 per annum. A sum of Rs. 8 for the first and second terms and Rs. 2 for the third term towards sports fee, annas twelve being the fee for medical inspection and rupee one being the cost of the college calendar are payable by each student. Students who are required, by rules, to reside in the hostel should pay a caution fee of Rs. 10 towards room rent, electric current and water charges, etc. The cost of the college calendar and all the above fees except the sports fee for the third term are payable in advance and must be paid at the time of admission.

(b) Students appearing for the annual as well as supplementary examinations should pay an examination fee of Rs. 20 each.

9. *Scholarships.*—Four scholarships of the monthly value of Rs. 15 each shall be awarded annually and distributed among two members of the backward classes enumerated in Appendix 17-A to the Madras Educational Rules, a poor and deserving Muhammadan and an Indian Christian, preference being given to a convert or the son or grandson of converts to Christianity from the backward classes enumerated in Appendix 17-A to the Madras Educational Rules. A student already in the enjoyment of a scholarship from a local body or private person is not eligible for a Government scholarship. The continuance of all scholarships is conditional on the good behaviour of the holders and the satisfactory progress they make in their studies.

10. *Terms and time-tables.*—Each year comprises three terms, July to September, October to December and January to March. Time-tables will be posted on the notice board at the commencement of the academic year.

11. *Vacation and holidays.*—(a) In addition to Sundays and other public holidays, the students are allowed to enjoy the following:—

- (i) Easter holidays.
- (ii) Michaelmas holidays.
- (iii) Christmas and New Year holidays.
- (iv) Midsummer vacation.

(b) Students of all classes other than the I year are required to attend hospital in turn during the vacation and holidays.

12. *Leave of Absence.*—Leave of absence is granted by the Principal only. A student absenting himself without leave from a lecture or from a practical class is liable to be fined. Scholarship holders may, at the discretion of the Principal, be granted leave with scholarships for not more than five days at a time subject to a maximum of ten days in the year. Any further leave to scholarship-holders except sick leave for a month will be subject to



stoppage of scholarship. Leave of absence in such case of illness will be recognised only on the production of a certificate from a duly qualified medical practitioner.

13. *Examinations.*—(a) Annual examinations, written as well as practical and oral tests, are held in March for all the classes by a Board of Examiners specially constituted by Government. For admission to the examinations, candidates must have studied at the College for such periods as may be prescribed and must have attended at least three-fourths of the lectures and practical work in their respective classes.

(b) Supplementary examinations for students who have been provisionally promoted to a higher class and for students who have failed in, or who were permitted to but did not appear for, the final examination at the end of the fourth year, are held in the beginning of October each year.

14. *Diploma.*—A Diploma as Graduate of the Madras Veterinary College (G.M.V.C.) is awarded to students who have gone through the full course of study at the College and have passed the final examination.

15. *Hostel.*—The hostel attached to the College provides accommodation for 88 students. All students must reside in the hostel except those permitted by the Principal to reside outside. A room rent of Rs. 3 per mensem will be levied from all students residing in the hostel. In addition, all students residing in the hostel will be required to pay every month a general fund subscription of 8 annas, electric current charges varying from Rs. 1 to Rs. 1-8-0 and water charges from 8 annas to Rs. 1. The boarding charges for each student will generally be between Rs. 15 and Rs. 20 per mensem.

16. *Prospects of Graduates.*—Graduates of the College are eligible for appointment as Veterinary Assistant Surgeons in the Civil Veterinary Department, Madras, but Government in no way guarantee employment for the Graduates. They have, in addition, fair prospects of employment as Municipal Cattle Inspectors and as Assistants in charge of Veterinary Dispensaries established by private proprietors and Indian States.

### III. *B.V.Sc. (Bachelor of Veterinary Science) Degree Course.*

17. *Admission.*—Candidates seeking admission to this course should satisfy the conditions laid down in rule "1 General." All candidates, irrespective of their community, should have passed at least the Intermediate Examination in Arts and Science of the Madras University, taking either Chemistry or Natural Science as one of their optional subjects or an examination accepted as equivalent thereto by the Syndicate of the Madras University.

18. *Course of study, examinations, etc.*—The course of study for the Degree of B.V.Sc. extends over a period of five academic years (ordinarily consecutive). The examinations for the degree shall consist of a Preliminary, Intermediate, Part I, Intermediate, Part II and a Final examination.

19. *B.V.Sc. Preliminary.*—(a) Candidates for this examination shall undergo a course of instruction in the following subjects extending over an academic year:—

(i) Biology.

(ii) Chemistry.

(b) Candidates who have passed the Physical or Natural Science Group of the B.A., B.Sc., B.Sc. (Hons.) or B.A. (Hons.) Degree examination of the Madras University with Chemistry or Zoology as their main optional subject or an examination of any other Indian University accepted by the Syndicate as equivalent thereto, shall be exempted from undergoing the course and the examination in the respective subjects in which they have passed the Degree examination. Such candidates shall, however, be required to pay the fee prescribed for the whole examination.

20. *B.V.Sc., Intermediate, Part I.*—The course for the B.V.Sc., Intermediate, Part I, shall extend over a period of one academic year. No candidate shall be admitted to the examination unless he has previously passed the B.V.Sc. Preliminary Examination and undergone a course of instruction in the following subjects:—

(i) Physiology including Experimental Physiology, Bio-chemistry and Histology and Embryology.

(ii) Bacteriology including Immunology.

21. *B.V.Sc., Intermediate, Part II.*—The course for the B.V.Sc., Intermediate, Part II, shall extend over a period of one academic year. No candidate shall be admitted to the examination unless he has passed the B.V.Sc., Intermediate, Part I Examination and undergone a course of instruction in the following subjects:—

(i) Pathology.

(ii) Parasitology (Helminthology, Entomology and Protozoology).

22. *B.V.Sc., Final.*—(a) Candidates appearing for this examination shall undergo a course of study in the following subjects, extending over a period of two academic years ordinarily consecutive except in the case of Animal Husbandry (Hygiene) in which the course of instruction shall extend over the third and fifth years of study:—

(i) Preventive Medicine including Clinical Medicine and Laboratory Technique.

(ii) Meat and Milk Inspection.

(iii) Animal Husbandry (Hygiene).

(b) No candidate shall be admitted to the Final Examination unless he has passed the B.V.Sc. Preliminary, Intermediate, Part I and Intermediate, Part II examinations and has also obtained the Diploma in Veterinary Science awarded to the students of the Veterinary College by the Government of Madras or a Diploma awarded by any other recognized body and accepted by the Syndicate as equivalent thereto and has pursued a course of study in the prescribed subjects.

23. *Fees.*—Tuition fees will be levied from the students of the B.V.Sc. Degree course at the following rates:—

	For students residing here	
	Madras Veterinary and College	Orissai Medical Veterinary
First year (including fee for the first-year Diploma course) ..	80	50
Second year (including fee for the second-year Diploma course) ..	120	450
Third year (including fee for the third-year Diploma course) ..	120	450
Fourth year (including fee for the fourth-year Diploma course) ..	120	450
Fifth year .. .. .	120	450
<b>Examination fees</b>		
Preliminary examination .. .. .	80	
Intermediate examination—Part I .. .. .	20	
Intermediate examination—Part II .. .. .	20	
Final examination .. .. .	40	
One subject only for any examination .. .. .	15	

Madras Veterinary College,  
22nd April 1940.

M. R. V. PANIKKAR,  
Principal.





6. An applicant will be disqualified who attempts to corrupt or to bring influence to bear on the Principal, personally or by proxy. The same penalty will be imposed if any relative, friend, partner, agent or other proxy attempts to influence the Principal on behalf of the applicant.

The applicant should reach this office on or before the 1st June 1960. The selected candidate will be required to join duty immediately on appointment.

S. E. G. RAYSON,

Government Technical College, Port Louis.

20th April 1960.

Appointments of students in the office of the Deputy Inspector of Schools is hereby invited.

Applications are invited for appointment to the posts of students in short term courses in the office of the Deputy Inspector of Schools in this district in the month of May 1960-61-172-00.

Applicants should be of not less than 16 years of age and not more than 20 years of age on the date of application.

1. The applicant should satisfy the following conditions:

- (a) He must be a British subject.
- (b) He must be of good character.
- (c) He must be free from any bodily defect or infirmity which will render him unfit for Government service.
- (d) He must be below 20 years of age on the date of his appointment.
- (e) His language must be Tamil.
- (f) He should have passed at least III Form in a recognized secondary school.

2. Every applicant must pay a fee of Rs. 5 into the General Fund of the Government Treasury in the month of May 1960. The amount will not be refunded under any circumstances whether the candidate is selected for appointment or not.

3. Every application should be in the applicant's own handwriting and must contain the following particulars:-

- (a) Name in full.
- (b) Date and religion.
- (c) Date of birth.
- (d) General educational and other qualifications.

The following documents should also accompany the application:-

- (a) Copies of general education certificates.
- (b) Two certificates of character and conduct in original and of which must have been obtained not earlier than 1st March 1960.
- (c) Treasury receipt for Rs. 5.

4. The applications should reach this office not later than 15th May 1960.

5. The successful candidate of candidates that will be selected for appointment is likely to be ten.

6. Applicants will be disqualified if they attempt to corrupt or to bring influence to bear on the undersigned through any other person.

S. E. G. RAYSON,

Deputy Inspector of Schools,  
Tamil Nadu and District.

Port Louis, 20th April 1960.















## MEDICAL.

**Exemptions of Fees.**—In partial satisfaction of this notice issued under No. 22, 1935, it is stated that the Board, 1935, of the Government of India, has decided that the fees payable by the Government of India for the year 1935-36 shall be reduced to one-half of the fees payable by the Government of India for the year 1934-35.

Kolkata, 10th April 1935.

**Notice.**—Dr. J. P. Singh, M.B., Ch.B., Assistant Surgeon, Government Hospital, Patna, Bihar, is posted to Government General Hospital, Calcutta, to fill a vacancy.

(By order)

T. V. KAZHATHAM.

Patna Division in the Patna Division.  
Kolkata, 10th April 1935.

## PUBLIC WORKS.

**Particulars of the Works.**—The Government of India, through the Public Works Department, has decided that the works to be executed in the Patna Division for the year 1935-36 shall be reduced to one-half of the works to be executed in the Patna Division for the year 1934-35.

**Notice.**—Dr. J. P. Singh, M.B., Ch.B., Assistant Surgeon, Government Hospital, Patna, Bihar, is posted to Government General Hospital, Calcutta, to fill a vacancy.

Kolkata, 10th April 1935.

## SALT.

**Notice.**—Dr. J. P. Singh, M.B., Ch.B., Assistant Surgeon, Government Hospital, Patna, Bihar, is posted to Government General Hospital, Calcutta, to fill a vacancy.

**Notice.**—Dr. J. P. Singh, M.B., Ch.B., Assistant Surgeon, Government Hospital, Patna, Bihar, is posted to Government General Hospital, Calcutta, to fill a vacancy.

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**Notice.**—Dr. J. P. Singh, M.B., Ch.B., Assistant Surgeon, Government Hospital, Patna, Bihar, is posted to Government General Hospital, Calcutta, to fill a vacancy.

Applicants for permission to borrow must be made to the Government of India, through the Public Works Department, and the Government of India, through the Public Works Department, and the Government of India, through the Public Works Department.

A. K. KAZHATHAM,  
Secretary.

## Imperial Library.

(By order)

Imperial Library, Calcutta.

**Notice.**—The Imperial Library, Calcutta, is open to the public from 10 a.m. to 5 p.m. on weekdays and from 10 a.m. to 3 p.m. on Sundays and public holidays.

The Library is open to the public from 10 a.m. to 5 p.m. on weekdays and from 10 a.m. to 3 p.m. on Sundays and public holidays.

K. M. KAZHATHAM,  
Secretary.

## Notice regarding Books.

Imperial Library, Calcutta.

**Notice.**—The Imperial Library, Calcutta, is open to the public from 10 a.m. to 5 p.m. on weekdays and from 10 a.m. to 3 p.m. on Sundays and public holidays.

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## GENERAL NOTIFICATIONS

## Government of India.

## PARTIAL NOTICE OF THE GOVERNMENT OF INDIA.

Open on all days in the week, excepting Friday, from 10 a.m. to 5 p.m. on weekdays and from 10 a.m. to 3 p.m. on Sundays and public holidays.

F. H. KAZHATHAM,  
Secretary.

## Government of India.

Open on all days in the week, excepting Friday, from 10 a.m. to 5 p.m. on weekdays and from 10 a.m. to 3 p.m. on Sundays and public holidays.

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## The Patent Office.

## PATENTS AND DEVICES.

## APPROVED APPLICATIONS.

Columbia, the 15th March 1930.

Notice is hereby given that of persons interested in opposing the grant of a patent on any one of the applications, related to below, now, or any time within four months of the date of this Gazette of notice, give notice on the Patent Office in the prescribed form No. 8 of the Indian Patent and Designs Act, 1900, at each opposition.

A limited number of printed copies of the specifications in the following list will be available for sale from the Manager of Publications, Civil Lines, Delhi, or an O.S. (Patent) at the office of the Government of India, Central Post Office, 8, Hastings Street, Calcutta, about six weeks later.

The price of such specification in the 1.00 rupee notes (if sent out of India) Remittance for the supply of printed specifications should be accompanied by the number of the specifications.

The table shows in column heading are the dates stated Indian notices. To be of the Act.

20335 A. J. H. L. Improvements in or relating to windows and window frames and in roller blinds. (December 20, 1929.) Filed in India on 12th March 1930. (Patent) at the office of the Government of India, Central Post Office, 8, Hastings Street, Calcutta, about six weeks later.

20336 M. Gherard and P. Louis. Improvements in process for manufacturing cellulose for producing from wood substances sugar solution obtained by process industrial method. Two claims (patent) claims from the Government of India, Central Post Office, 8, Hastings Street, Calcutta, about six weeks later.

20337 F. Freudenstein. Improvements in or relating to picking devices for needles, pins and other articles. One of multiple needles, e.g., metal lining of plastic material or rubber and means for maintaining plastic material on wire.

20338 Imperial Chemical Industries Ltd. Improvements in and relating to polyacetaldehyde compounds containing methyl methacrylate (patent) in India. (Patent) at the office of the Government of India, Central Post Office, 8, Hastings Street, Calcutta, about six weeks later.

Columbia, the 22nd March 1930.

20339 C. A. H. Improvements in and relating to the preparation of liquor such as rum, partly clarified by distillation and then and notes, given from my alleged invention, discovery, effects and the like. (Patent) at the office of the Government of India, Central Post Office, 8, Hastings Street, Calcutta, about six weeks later.

20340 Alphonse Georges Théodore Althoff. Improvements in and relating to tea filling apparatus. (Patent) at the office of the Government of India, Central Post Office, 8, Hastings Street, Calcutta, about six weeks later.

20341 The New Co. Ltd. Little's glycolic acid. (Patent) at the office of the Government of India, Central Post Office, 8, Hastings Street, Calcutta, about six weeks later.

20342 H. W. L. Field process and method for the production of cup-shaped bodies from metal sheets. (Patent) at the office of the Government of India, Central Post Office, 8, Hastings Street, Calcutta, about six weeks later.

20343 H. W. L. Field process and method for the production of cup-shaped bodies from metal sheets. (Patent) at the office of the Government of India, Central Post Office, 8, Hastings Street, Calcutta, about six weeks later.

20344 E. H. H. H. Improvements in or relating to automatic feeding devices for vessels, water closets or the like. (Patent) at the office of the Government of India, Central Post Office, 8, Hastings Street, Calcutta, about six weeks later.

20345 B. H. H. H. Improvements in or relating to automatic feeding devices for vessels, water closets or the like. (Patent) at the office of the Government of India, Central Post Office, 8, Hastings Street, Calcutta, about six weeks later.

20346 Mrs. N. F. F. F. Improvements in or relating to automatic feeding devices for vessels, water closets or the like. (Patent) at the office of the Government of India, Central Post Office, 8, Hastings Street, Calcutta, about six weeks later.

20347 F. H. H. H. Improvements in or relating to automatic feeding devices for vessels, water closets or the like. (Patent) at the office of the Government of India, Central Post Office, 8, Hastings Street, Calcutta, about six weeks later.

20348 H. W. L. Field process and method for the production of cup-shaped bodies from metal sheets. (Patent) at the office of the Government of India, Central Post Office, 8, Hastings Street, Calcutta, about six weeks later.

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20360 H. W. L. Field process and method for the production of cup-shaped bodies from metal sheets. (Patent) at the office of the Government of India, Central Post Office, 8, Hastings Street, Calcutta, about six weeks later.

## PATENT INDIAN.

Columbia, the 15th March 1930.

20361 The General Electric Co. Ltd. The Ministry of Defence Council for Science and Technical Research.

20362 The General Electric Co. Ltd. The Ministry of Defence Council for Science and Technical Research.

20363 The General Electric Co. Ltd. The Ministry of Defence Council for Science and Technical Research.

20364 The General Electric Co. Ltd. The Ministry of Defence Council for Science and Technical Research.

20365 The General Electric Co. Ltd. The Ministry of Defence Council for Science and Technical Research.

20366 The General Electric Co. Ltd. The Ministry of Defence Council for Science and Technical Research.

20367 The General Electric Co. Ltd. The Ministry of Defence Council for Science and Technical Research.

20368 The General Electric Co. Ltd. The Ministry of Defence Council for Science and Technical Research.

20369 The General Electric Co. Ltd. The Ministry of Defence Council for Science and Technical Research.

20370 The General Electric Co. Ltd. The Ministry of Defence Council for Science and Technical Research.









## PUBLIC HEALTH DEPARTMENT

Final Statistics of the Municipal Towns in the Province of Malacca for the week ending 30th April 1941

[illegible]





Indemnity discharged.  
IN THE NAME OF THE PEOPLE OF BARBADOS.  
(In Exchequer.)

IN PREFERENCE OF THE ORDER OF THE COURT IN THE matter of the endorsement, Indemnity-discharge and respectively dated 15th March 1941, it is ordered that the said Indemnity have been discharged in respect of all the debt payable in the matter of their endorsement:-

Indemnity given under, Name of Debtor: *John A. Richards*  
(2nd of 1931, C. A. Richards, Bar-Adm., 1st March 1941,  
1st of 1931, C. A. Richards, Bar-Adm., 1st March 1941,  
1st of 1931, C. A. Richards, Bar-Adm., 1st March 1941)

F. H. WILSON,  
Official Assignee.

H. G. Court, Madras,  
17th April 1941.

#### Indemnity Paid.

No. 5 of 1931, Bar-Adm., Madras.  
Indemnity Paid: *Kandamalai—Pudumalai*  
(Indemnity)  
Kandamalai Rajappa alias Rajarama Rao—President  
(Indemnity)

Under section 30 of the Provincial Insolvency Act, notice is hereby given that the aforementioned respondents have been assigned receivers on 15th April 1941 and that they should apply for discharge on or before 15th April 1941. Creditors should give their claims within six months from the date of publication of this notice in the District Gazette, by delivering or sending by registered post to the Official Receiver an affidavit in Form No. 3 of the Madras Provincial Insolvency Rules. They should also give the Official Receiver all necessary instructions and provide him with funds, where necessary.

No. 5 of 1931, Bar-Adm., Madras.  
Kandamalai Rajappa—President  
(Indemnity)  
Kandamalai Rajappa alias Rajarama Rao—President  
(Indemnity)

Under section 30 of the Provincial Insolvency Act, notice is hereby given that the aforementioned respondents have been assigned receivers on 15th April 1941 and that they should apply for discharge on or before 15th April 1941. Creditors should give their claims within six months from the date of publication of this notice in the District Gazette, by delivering or sending by registered post to the Official Receiver an affidavit in Form No. 3 of the Madras Provincial Insolvency Rules. They should also give the Official Receiver all necessary instructions and provide him with funds, where necessary.

G. BHAGHARA REDDY,  
Subordinate Judge.

Madras, 27th April 1941.

No. 1 of 1940, Bar-Adm., Madras.  
M. Adithan and Kandasami John Nair, and others are receiving in Insolvency—Pudumalai  
(Indemnity)

T. K. Gurusamy, residing at Kandasami Nair, and others are receiving in Insolvency—Pudumalai  
(Indemnity)

Notice is hereby given under section 30 (2) of the Provincial Insolvency Act 1941 that the above respondents have applied to this Court to discharge the respondents as so limited and that the petition stands posted to 15th June 1941.

M. P. NARAYANAN NAYAR,  
Subordinate Judge.

Coimbatore, 27th April 1941.

No. 10 of 1941 (J.L. No. 106 of 1940), Bar-Adm., Madras.  
Alphonse Boudreau—President  
(Indemnity)  
Alphonse Boudreau, and others—President  
(Indemnity)

Notice is hereby given under section 30 (2) of the Provincial Insolvency Act that the order of appointment, dated 15th December 1941, passed against the above respondents by the Court, dated 15th February 1942, was annulled by an order of this Court, dated 15th February 1942.

11-3

No. 5 of 1931, Bar-Adm., Madras.  
Kandamalai Rajappa—President  
(Indemnity)  
Kandamalai Rajappa alias Rajarama Rao—President  
(Indemnity)

Under section 30 of the Provincial Insolvency Act, notice is hereby given that the aforementioned respondents have been assigned receivers on 15th April 1941 and that they should apply for discharge on or before 15th April 1941. Creditors should give their claims within six months from the date of publication of this notice in the District Gazette, by delivering or sending by registered post to the Official Receiver an affidavit in Form No. 3 of the Madras Provincial Insolvency Rules. They should also give the Official Receiver all necessary instructions and provide him with funds, where necessary.

S. L. COLLAO,  
Subordinate Judge.

Madras, 27th April 1941.

No. 2 of 1931, Bar-Adm., Madras.  
N. V. Srinivas, son of John Srinivas, alias Srinivas of B. S. Srinivas, Madras—President  
(Indemnity)  
N. V. Srinivas, son of John Srinivas, alias Srinivas of B. S. Srinivas, Madras—President  
(Indemnity)

Under section 30 of the Provincial Insolvency Act, notice is hereby given that the aforementioned respondents have been assigned receivers on 15th April 1941 and that they should apply for discharge on or before 15th April 1941. Creditors should give their claims within six months from the date of publication of this notice in the District Gazette, by delivering or sending by registered post to the Official Receiver an affidavit in Form No. 3 of the Madras Provincial Insolvency Rules. They should also give the Official Receiver all necessary instructions and provide him with funds, where necessary.

W. CHANDRASEKHAR NAYUDU,  
Subordinate Judge.

Madras, 27th April 1941.

No. 10 of 1941, Bar-Adm., Madras.  
N. V. Srinivas, son of John Srinivas, alias Srinivas of B. S. Srinivas, Madras—President  
(Indemnity)  
N. V. Srinivas, son of John Srinivas, alias Srinivas of B. S. Srinivas, Madras—President  
(Indemnity)

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N. NARAYANAN,  
Subordinate Judge.

Madras, 27th April 1941.

No. 1 of 1940, Bar-Adm., Madras.  
N. V. Srinivas, son of John Srinivas, alias Srinivas of B. S. Srinivas, Madras—President  
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N. NARAYANAN,  
Subordinate Judge.

Madras, 27th April 1941.

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N. V. Srinivas, son of John Srinivas, alias Srinivas of B. S. Srinivas, Madras—President  
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N. NARAYANAN,  
Subordinate Judge.

Madras, 27th April 1941.

No. 1 of 1940, Bar-Adm., Madras.  
N. V. Srinivas, son of John Srinivas, alias Srinivas of B. S. Srinivas, Madras—President  
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N. NARAYANAN,  
Subordinate Judge.

Madras, 27th April 1941.











I. Any other business, shall be brought before me as  
A. H. BAYAN.

Signed, 17th April 1945.

# NOTICES.

In the High Court of Judicature at Madras  
Ordinary Original Civil Jurisdiction.

O.S. No. 102 of 1945.

[In the matter of the Indian Company Act VII of 1913  
and in the matter of the Madras Rules, 1913.]

Sanmarth Cine Film Laboratory, Limited—Plaintiff,  
By an order made by the High Court of Judicature at  
Madras in the above matter, dated the 1st day of May  
1945, on the petition of the Defendant, Cine Film Labo-  
ratory, Limited, the plaintiff above named, it was  
ordered that the Plaintiff, Sanmarth, the company  
above named, be wound up by the court under the pro-  
visions of the Indian Company Act, 1913, and Mr.  
C. S. Srinivasan, Advocate, has been appointed Official  
Liquidator of the Plaintiff, Limited.

D. SUBRAMANIAM IYER,  
Q. C., Advocate,  
Advocate for Plaintiff.

A. Lord Chetty Street, S.T., Madras.  
24 May 1945.

In the Court of the District Judge, Vellore.

Plaintiff: A. C. Nayudu, Esq., M.A., L.C.S.,  
Residence, District Judge.

Defendant: The Bank of India, Ltd.

Decree No. 10 of 1945, O.S. No. 104 of  
1945, on the petition of the Plaintiff, Madras.

[In the matter of the Indian Companies Act VII of 1913  
and in the matter of the Madras Rules, 1913.]

The District Judge of Vellore, has, by an order  
dated the 10th day of April 1945, appointed the Official  
Liquidator, Sri M. V. Narayana Rao, Esq., of Vellore,  
to be the Official Liquidator of the above-named  
company.

Dated this 10th day of April 1945.

A. C. NARAYAN,  
District Judge.

The Eastern Ceylonese Works, Limited  
(In voluntary liquidation).

[In the matter of the Indian Companies Act VII of 1913  
and in the matter of the Madras Rules, 1913.]

Notice is hereby given that an Extraordinary General  
Meeting of the above-named company shall be convened  
and held at the registered office of the company at Madras,  
on the 15th day of April 1945, for the following purposes:

(1) That the Eastern Ceylonese Works,  
Limited, be wound up voluntarily.  
(2) That Mr. T. Anandaraman and K. A. Krishnan,  
of Madras, be and they are hereby appointed Joint Liquidators  
of the company.

T. ANANDARAMAN,  
Chairman.

Calcutta, 20th April 1945.

## Imperial Bank of India.

The following changes in the Bank's staff are hereby  
announced—

Mr. H. P. Duggan assumed charge of Deputy Pay  
Officer in the Madras Division on 1st April 1945.  
Mr. J. H. Duggan, who was Deputy Pay Officer in the  
Madras Division, was transferred to the Madras Division  
on 1st April 1945.

Mr. D. H. S. Srinivasan was in temporary charge of  
Deputy Pay Officer, from the 1st April to the 15th  
April 1945.

Mr. R. Srinivasan, who was Deputy Pay Officer, was  
transferred to the Madras Division on 1st April 1945.

(By order)

R. S. Srinivasan,  
Secretary and Treasurer (Madras).

Madras, 1st May 1945.

## MADRAS PORT TRUST.

### MINUTES OF BOARD MEETING.

No. 2 of 1945 held at Madras, on Friday, the  
24th April 1945.

PRESENT.

Mr. B. S. Srinivasan, M.A., Chairman.  
Mr. C. S. Srinivasan, Esq., Secretary.  
Mr. S. S. Srinivasan, Esq., Secretary.  
Mr. S. S. Srinivasan, Esq., Secretary.  
Mr. S. S. Srinivasan, Esq., Secretary.  
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Mr. S. S. Srinivasan, Esq., Secretary.  
Mr. S. S. Srinivasan, Esq., Secretary.  
Mr. S. S. Srinivasan, Esq., Secretary.  
Mr. S. S. Srinivasan, Esq., Secretary.

Mr. S. S. Srinivasan, Esq., Secretary, read the minutes of  
the proceedings of the previous meeting held on  
Friday, the 12th April 1945.

Mr. S. S. Srinivasan, Esq., Secretary, read the minutes of  
the proceedings of the previous meeting held on  
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Friday, the 12th April 1945.

Mr. S. S. Srinivasan, Esq., Secretary, read the minutes of  
the proceedings of the previous meeting held on  
Friday, the 12th April 1945.





2. In sub-section (2) of section 112 of the Indian Merchant Shipping Act, 1922—
- (a) for the words "distress and shipwreck" the words "distress and sea" shall be substituted;
- (b) for the word "wreckable" the words "alighted and washed separately" shall be substituted; and
- (c) for the word "shipwreck" the words "such shipwreck" shall be substituted.

#### STATEMENT OF OBJECTS AND REASONS.

Section 112 (1) of the Indian Merchant Shipping Act, 1922, provides for a sum of 14 annas for lost and 28 annas for, respectively, for payments caused by distress and shipwreck. In stating the sum, no separate allowance is made of freight for such distress and the sum is taken, in calculating the number of shipwrecks, of the same amount of sum in between decks, including cargo and stores and other items which are not aspects of any one shipwreck. Hence, the sum allowed is inadequate. It is proposed, therefore, to amend the relevant section to remove the discrepancy caused in the payments due to independent items and loss of individual shipment.

New Delhi,  
The 15th April 1932.

FAIZ-UL-HAQ KHAN

(Republished in order of His Excellency the Governor)

F. AFIZ KHAN,  
Secretary to Government, Legal Department.



## RESULTS

Takeaway: sufficient. Standing crops late. Harvest of tobacco and picking of cotton proceeded as usual, cotton late. Fertilizer available. Yields sufficient. Conditions of cattle generally good. (Enclosure 200).

## NOTE TO READER:

Thermoplastic adhesive cements in parts of un-  
filled and in two subfilled when it is not sufficient  
for the intended purpose. Staining some less. Hardness  
of under, yellow and peeling of cream, providing  
and working in parts. Medium hair. Porosity  
generally not available. Filler adhesion. Curing  
time of under generally good except for underfilled  
in parts of Standard and Karned (fills and best)  
and north dense in parts of Thermoplastic  
subfilled. Employment available. Cracks under  
adhesive. Transmittal lost.

## RESULTS

Temporarily employed for clerical purposes without his education in the Turgutreis district and in some fields. Transportation of passengers according to parts, cleaning camp fire, harvest of paddy and cutting of sugarcane according to parts, unknown fair in normal. Pasture previously available. Further relevant. Qualities of cotton good. Employment payable in agricultural, services, grazing, hunting and in local food and other contract works. Fields of sugarcane sufficient for the families in areas of inland table.

## APPENDIX

Waterworks on the whole adequate for the requirements of the grain standing crops for Federal stores, but generally sufficient. Quantity of water generally good except for districts in parts of Ganga valley. Employment available in agricultural operations. In fact, in local towns, public works and in private enterprises. State of landowner sufficient. Province, India.

CHEN ET AL. • 2003

Waive supply reflect standing crops for pasture available stock in pairs. Fodder sufficient. Conditions at milks generally good. Employment available in agricultural operations, where, factories, quarries, road works, where unemployed men, water works, and in inland works. Prospects but

## SCOTT, J. L. 1992.

[illegible]

2014年12月15日

\* Water-soluble sulfonates for the present system were only in these alkyls. Monomers with alkyls of C.T.L. 20.00 as an example, 25.00 in the last work and 30.00 in the corresponding work of the previous year had alkyls with 20.00 C.T.L. 20.00 as an example, 25.00 in the last work and 30.00 in the corresponding work of the previous year. Standing cross has features available in the table and some in the table. Index sufficient. Consideration of results generally fits. Employment available. Growth of the cross sufficient.

[illegible]

Water supply affected by flooding, program except to use tank sufficient for scheduled purposes in all the lake. The Wilmington station 140 feet (FV L, 1971) as against 140 feet in the last week and 190 feet in the construction area.

of the previous year. Working days hit record highs. Factory available capacity is one-third below midyear levels in new plants. Conditions of output generally fair. Employment available. Prospects not encouraging.

CHITON

Water supply generally sufficient except in part of low-lying low-irrigated portions. Drinking water generally low. Harvest of nearly everything and everything in parts, cotton, wheat, rice, sugarcane, tobacco, generally available and sufficient. Condition of cattle generally low. Horses, mules, and pack animals, local, legal work, water, irrigation, and in agricultural operations. Grass, crops, and other products, generally low.

WORTH ATRY

Water supply sufficient for drinking purposes; unsuitable for agricultural operations in all areas except in one tract. Grazing areas fair, fencer and timber available and sufficient for the gross requirements. Condition of water generally good (table continues). *Mass. coll. unpub.*

**REFERENCES**

Water supply sufficient for delinking purposes and generally sufficient for irrigation purposes. It is considered by the Weather Bureau at Mexico, about the 10th of the New Year, that 1930 had 17.5% less snow as against 1929 and in the last week of 1929 less in the corresponding week of the previous year. Snowing of dry crops proceeding in parts. Blizzards, crops good. Harvest of rye and gathering of cotton proceeding in parts. Grains green. Pasture available, timber excellent. Conditions of soil generally good.

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Waterways generally efficient. Sewing and transportation of poultry and raising of day chicks proceeding in pace. Standing crops generally low. Harvest of poultry, chicken, tobacco, raising of eggs, cane and picking of cotton proceeding in normal fashion generally fair. Potatoes available, but none in one tank, being sufficient. Condition of soil generally fair. Laborers get employment in soil agricultural operations and local food works. Stock of *Spodoporus* sufficient. Complaints like no previous.

### TO THE READER

Wheat supply sufficient. Spring of paddy, groundnut and sugarcane processing in parts. Groundnut crops generally late. Harvest of paddy, chilies, cotton, milling of sugarcane and pouring of cottonseed and concluding in parts; sugarcane for Pakistan and India available and sufficient. Exports of cotton generally late. Employment outside Great Britain reduced. Payments late.

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Waterways reflect slight dip in water at 3.5 ft. Crow Creek 50 feet above and as opposed to 100 ft. above dam in the last week and 3-10 ft. above river at the corresponding week of the previous year. The discharge in the Colorado river, Lower Arizona, northern and southern reaches 77 and 78, respectively, in the last. Standing water in the reservoirs generally. Fodder sufficient. Conditions cattle fair. Employment steady. Prospects uncertain.

## 361,134,794.00

[illegible]

## BAMNAD

Water-supply sufficient for drinking purposes, insufficient for irrigation except in one island and in one sub-island. Mending crops fair. Famine available, fuelder sufficient. Condition of cattle fair. Employment generally available, except in one island. Trade of food-stuffs sufficient.

## TINIAN

Water-supply sufficient except in parts. No fire ships for destruction of pests. Exchange adequate. Mending crops fair. Famine available. Fuelder sufficient. Condition of cattle generally fair. Employment irregular.

## KALADUE

Water-supply generally sufficient. Stocking of poultry proceeding in parts. Mending crops fair. Harvest of poultry proceeding in parts. Cattle fair. Famine

available except in parts of one island. Fuelder sufficient. Condition of cattle generally fair. Employment available. Famine available.

## SOUTH KAVAI

Water-supply sufficient. Stocking of poultry proceeding in parts. Mending crops fair. Harvest of poultry proceeding in parts. Fuelder fair. Famine available. Fuelder sufficient. Condition of cattle good. Prospects normal.

## THE NIKAROS

Water-supply sufficient. Stocking of poultry and dry crops proceeding in parts. Mending crops fair. Harvest of crops proceeding in parts. Output fair. Famine available, fuelder sufficient. Condition of cattle fair.

MAKES: PRINTED AND PUBLISHED BY THE SUPERINTENDENT, GOVERNMENT PRASS.







[illegible]

Radio.	Tubing.	Top 100 Meters.	Radio.	Tubing.	Price per lb.
<b>H. ASHMANET.</b>					
Mapleton	Unbranded	4 00	<b>H. TARNED GOAT SKIN.</b>		
			Mapleton	Good	1 01
				Flat	1 00
				Common	1 00
<b>H. CASHNETT.</b>					
Mapleton	Unbranded	4 00	<b>H. TARNED SHEEP SKIN.</b>		
			Mapleton	Good	1 00
				Flat	1 00
				Common	1 01
<b>H. TARNED KIDNEY.</b>					
Mapleton	Unbranded	4 00	<b>L. D. GREEN.</b>		
			Director of Industries and Commerce.		
			Mapleton, 10th May 1948.		







































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## BANKRUPTCY (TABLE 1) — Continued

[illegible]

图4-16 图77《北京故宫博物院藏》——故宫博物院藏

200. *Religion in the U.S.S.R.* [With illustrations.] A series of eleven short surveys in praise of *Soviet Manhood*. 20, 12. Published by M. L. Jorjadze, Baku. Nakhichevan, 1979. [Dzh. Ararat] (1979). 16 cm. 1st edition. 4 pgs. Klyukhina Press, Ufa. 150 copies.

资料来源:根据2007年《中国统计年鉴》整理。

श्री श्री रामदास बाबा नारायण बुध- श्रीरामदास  
Bhagwan, Madras. Pict. A small devotional picture in  
watercolor painting of Sri Ramadas (1544-1626) on the left  
[Pict.] No. 2. Published by V. Venkateswara Murthy &  
Sons, Madras, 1922. (First August 1922) 12mo.  
100 pages. 100ms.

428. Balgarnie, J. R. **सुगन्ध पदार्थम्**  
[Sugard Philonium: A practical] **संक्षेपम्** of the  
Indigenous in the *Sugard* system. 27, 78. Published  
by the author. Kumbhacharya, 1919. 1798  
September 1919. 8vo. 1st ed. 4 copies.  
Ginn Press, Kumbhacharya.

总编辑：王德胜 副编辑：王德胜 编辑：王德胜 校对：王德胜 印刷：王德胜 发行：王德胜 经销：王德胜 零售：王德胜 定价：王德胜 折扣：王德胜 邮费：王德胜 运费：王德胜 仓储：王德胜 物流：王德胜 配送：王德胜 服务：王德胜 支持：王德胜 保障：王德胜 承诺：王德胜 责任：王德胜 使命：王德胜 愿景：王德胜 目标：王德胜 战略：王德胜 战术：王德胜 执行：王德胜 落地：王德胜 实施：王德胜 推进：王德胜 落实：王德胜 贯彻：王德胜 执行：王德胜 落地：王德胜 实施：王德胜 推进：王德胜 落实：王德胜 贯彻：王德胜

[illegible]

## SANDHURST TELEPHONE BOX 107000

[illegible]

基金管理人承诺：以诚实信用、勤勉尽责的原则管理和运用基金资产，为基金持有人谋求利益；

1912. 1913. 1914. 1915. 1916. 1917. 1918. 1919. 1920. 1921. 1922. 1923. 1924. 1925. 1926. 1927. 1928. 1929. 1930. 1931. 1932. 1933. 1934. 1935. 1936. 1937. 1938. 1939. 1940. 1941. 1942. 1943. 1944. 1945. 1946. 1947. 1948. 1949. 1950. 1951. 1952. 1953. 1954. 1955. 1956. 1957. 1958. 1959. 1960. 1961. 1962. 1963. 1964. 1965. 1966. 1967. 1968. 1969. 1970. 1971. 1972. 1973. 1974. 1975. 1976. 1977. 1978. 1979. 1980. 1981. 1982. 1983. 1984. 1985. 1986. 1987. 1988. 1989. 1990. 1991. 1992. 1993. 1994. 1995. 1996. 1997. 1998. 1999. 2000. 2001. 2002. 2003. 2004. 2005. 2006. 2007. 2008. 2009. 2010. 2011. 2012. 2013. 2014. 2015. 2016. 2017. 2018. 2019. 2020. 2021. 2022. 2023. 2024. 2025. 2026. 2027. 2028. 2029. 2030. 2031. 2032. 2033. 2034. 2035. 2036. 2037. 2038. 2039. 2040. 2041. 2042. 2043. 2044. 2045. 2046. 2047. 2048. 2049. 2050. 2051. 2052. 2053. 2054. 2055. 2056. 2057. 2058. 2059. 2060. 2061. 2062. 2063. 2064. 2065. 2066. 2067. 2068. 2069. 2070. 2071. 2072. 2073. 2074. 2075. 2076. 2077. 2078. 2079. 2080. 2081. 2082. 2083. 2084. 2085. 2086. 2087. 2088. 2089. 2090. 2091. 2092. 2093. 2094. 2095. 2096. 2097. 2098. 2099. 2100. 2101. 2102. 2103. 2104. 2105. 2106. 2107. 2108. 2109. 2110. 2111. 2112. 2113. 2114. 2115. 2116. 2117. 2118. 2119. 2120. 2121. 2122. 2123. 2124. 2125. 2126. 2127. 2128. 2129. 2130. 2131. 2132. 2133. 2134. 2135. 2136. 2137. 2138. 2139. 2140. 2141. 2142. 2143. 2144. 2145. 2146. 2147. 2148. 2149. 2150. 2151. 2152. 2153. 2154. 2155. 2156. 2157. 2158. 2159. 2160. 2161. 2162. 2163. 2164. 2165. 2166. 2167. 2168. 2169. 2170. 2171. 2172. 2173. 2174. 2175. 2176. 2177. 2178. 2179. 2180. 2181. 2182. 2183. 2184. 2185. 2186. 2187. 2188. 2189. 2190. 2191. 2192. 2193. 2194. 2195. 2196. 2197. 2198. 2199. 2200. 2201. 2202. 2203. 2204. 2205. 2206. 2207. 2208. 2209. 2210. 2211. 2212. 2213. 2214. 2215. 2216. 2217. 2218. 2219. 2220. 2221. 2222. 2223. 2224. 2225. 2226. 2227. 2228. 2229. 2230. 2231. 2232. 2233. 2234. 2235. 2236. 2237. 2238. 2239. 2240. 2241. 2242. 2243. 2244. 2245. 2246. 2247. 2248. 2249. 2250. 2251. 2252. 2253. 2254. 2255. 2256. 2257. 2258. 2259. 2260. 2261. 2262. 2263. 2264. 2265. 2266. 2267. 2268. 2269. 2270. 2271. 2272. 2273. 2274. 2275. 2276. 2277. 2278. 2279. 2280. 2281. 2282. 2283. 2284. 2285. 2286. 2287. 2288. 2289. 2290. 2291. 2292. 2293. 2294. 2295. 2296. 2297. 2298. 2299. 2300. 2301. 2302. 2303. 2304. 2305. 2306. 2307. 2308. 2309. 2310. 2311. 2312. 2313. 2314. 2315. 2316. 2317. 2318. 2319. 2320. 2321. 2322. 2323. 2324. 2325. 2326. 2327. 2328. 2329. 2330. 2331. 2332. 2333. 2334. 2335. 2336. 2337. 2338. 2339. 2340. 2341. 2342. 2343. 2344. 2345. 2346. 2347. 2348. 2349. 2350. 2351. 2352. 2353. 2354. 2355. 2356. 2357. 2358. 2359. 2360. 2361. 2362. 2363. 2364. 2365. 2366. 2367. 2368. 2369. 2370. 2371. 2372. 2373. 2374. 2375. 2376. 2377. 2378. 2379. 2380. 2381. 2382. 2383. 2384. 2385. 2386. 2387. 2388. 2389. 2390. 2391. 2392. 2393. 2394. 2395. 2396. 2397. 2398. 2399. 2400. 2401. 2402. 2403. 2404. 2405. 2406. 2407. 2408. 2409. 2410. 2411. 2412. 2413. 2414. 2415. 2416. 2417. 2418. 2419. 2420. 2421. 2422. 2423. 2424. 2425. 2426. 2427. 2428. 2429. 2430. 2431. 2432. 2433. 2434. 2435. 2436. 2437. 2438. 2439. 2440. 2441. 2442. 2443. 2444. 2445. 2446. 2447. 2448. 2449. 2450. 2451. 2452. 2453. 2454. 2455. 2456. 2457. 2458. 2459. 2460. 2461. 2462. 2463. 2464. 2465. 2466. 2467. 2468. 2469. 2470. 2471. 2472. 2473. 2474. 2475. 2476. 2477. 2478. 2479. 2480. 2481. 2482. 2483. 2484. 2485. 2486. 2487. 2488. 2489. 2490. 2491. 2492. 2493. 2494. 2495. 2496. 2497. 2498. 2499. 2500. 2501. 2502. 2503. 2504. 2505. 2506. 2507. 2508. 2509. 2510. 2511. 2512. 2513. 2514. 2515. 2516. 2517. 2518. 2519. 2520. 2521. 2522. 2523. 2524. 2525. 2526. 2527. 2528. 2529. 2530. 2531. 2532. 2533. 2534. 2535. 2536. 2537. 2538. 2539. 2540. 2541. 2542. 2543. 2544. 2545. 2546. 2547. 2548. 2549. 2550. 2551. 2552. 2553. 2554. 2555. 2556. 2557. 2558. 2559. 2560. 2561. 2562. 2563. 2564. 2565. 2566. 2567. 2568. 2569. 2570. 2571. 2572. 2573. 2574. 2575. 2576. 2577. 2578. 2579. 2580. 2581. 2582. 2583. 2584. 2585. 2586. 2587. 2588. 2589. 2590. 2591. 2592. 2593.

**EXHIBIT (TABLE) — DELIVERIES**[illegible]

818 *Andrena* (Tachinid). Microd. seems to  
produce a S.C. *Andrena* *Andrena*: (see *Andrena* p.  
p. 12. *Andrena* by *Andrena* *Andrena*: *Andrena*  
resembl. 1909 [1909 November 1909] *Andrena* 1909  
resembl. 1909.

1929. (with Hermann 1929) 16mo, 1st edition, 4 vols. 122 pages.

## SAVIGNY, JACQUES-LOUIS-ANTOINE

817. **पुनर्निर्माण का समय** (Punar-nirman ka samay)  
**Twilight, A Guide to the remarkable tradition of the**  
**Western movement; according to the European Vedanta**  
**(Twilight), edited by J. G. van der Meer, pp. vi.**  
**Published by the author, Amsterdam, 1925, (1926)**  
**October 1925.] O.M., 1st edn., 1925.**  
 Coligny, France. Paris, Netherlands. O.M. 1925.

81a. *Urtica dioica* L. (Nettle)

[illegible]

512. Vaidya: [Dr.] पुनर्विवाहः. [Second Edition. The Duty of the Widower (Widow) in the Hindu Law.] pp. 166. Published by A. K. Chatterjee, Calcutta. Reprint, 1922 [first edition 1920]. Rs. 10/- Rs. 1-2.

Hind. Ponds. Soc., Tigrisija Nagar, Madras. 1920.

४३. **प्राचीन विद्या**. [Trilokya Prakash.]  
The chapters relate to the accessories of the  
Panchanga (the Sacred Thread) according to the  
Vaishnava School. pp. 2. Published by S. Guruswami,  
Kumbakonam, 1931 [19th December 1931].  
Obseq. 100 copies, 1 anna.

The following is a list of the references:

Бажоуни сайдиер—буажа

421. *Moneta Phyllon* (L.). **मैमूना पिल्लन** गरुड.  
[First Revision]. 1940. A well known play on words in  
the story of a Himalayan species. With 100 illustrations.  
1940. pp. 248. Published by V. K. Chatterjee  
Library & Co., Calcutta 1940. [REV. JANUARY 1941.]  
Pp. 42-43. No. 1-2.  
The P. Press, Madras. 420 copies.

## El-Lisawi,

*The following is designed for educational purposes.*

## ENCLOSURE—TRIPPO—LAPOUNCE

[illegible]

**FOUNTAIN-BARRAGE--WICKLISSAHOPE.**  
 1911. 200pp. 7 1/2. Philadelphia. Notes for the Effect of  
 Irrigation and aid in elementary schools with a  
 language reference. pp. 42. Published by P. S. S.  
 1001 Chestnut St. (1911-1912) 1001  
 1001 Chestnut St. (1911-1912) 1001

**TITLE—**SUBJECT INDEXES—*See* 100-100000

594. *Yaktraktamda*. (Tibetan) The Divine Life: its nature and foundation. Pp. 27. Published by the Himalayan Mission, Darjeeling, 1919. [Price: One-rupee.] 16mo, half vellum. Rs 1-15.  
Tanaka Press, Tokyo. 1,000 copies.

The following is designed for additional payment.

地址：中国·上海·南京路100号（南京路口）

125. *Manuscript Shop*. Local Theatricals and  
Musical Notes in English and Italian. David Gargano,  
125. Published by G. H. Gargano & Sons  
125. (12th Street, N.Y.C.) 125. 125. 125. 125.  
125. 125. 125. 125. 125. 125. 125. 125. 125. 125.  
125. 125. 125. 125. 125. 125. 125. 125. 125. 125.



























## MALAYALAM—MISCELLANEOUS—contd.

1913-1914. *Madras District Board Journal*. Vol. 2, Nos. 2 to 4. A monthly of miscellaneous items. Edited by C. E. Wilson. Monthly, pp. 18 each. Published by M. K. Chappin, President, Madras District Board, Coimbatore. [1st October, 2nd November and 4th December 1913 respectively.] 4th Number of volume not known. About 2 each.

[Last issue noticed in serial No. 1402 of the previous catalogue.]

Madras Press, Coimbatore. 3,000 copies each.

1912-1913. *Madras District Board Journal*. Vol. 1, Nos. 2 to 4. A monthly of miscellaneous items. Edited by C. E. Wilson. Monthly, pp. 18 each. Published by M. K. Chappin, President, Madras District Board, Coimbatore. [1st October, 2nd November and 4th December 1912 respectively.] 4th Number of volume not known. About 4 each.

[Last issue noticed in serial No. 1401 of the previous catalogue.]

Madras Printing Works, Coimbatore. 300 copies each.

1910-1911. *Madras District Board Journal*. Vol. 1, Nos. 2 and 3. A journal of miscellaneous items. Edited by T. T. Wilson. Monthly, pp. 18 and 12, respectively. Published by T. T. Wilson, Madras District Board, Coimbatore. [1st October and 2nd November 1910 respectively.] 4th Number of volume not known. About 2 each.

[Last issue noticed in serial No. 1400 of the previous catalogue.]

Madras Printing Works, Coimbatore. 1,000 copies each.

1913-1914. *Madras District Board Journal*. Vol. 2, Nos. 1 and 2. A monthly of miscellaneous items. Edited by M. K. Chappin. Monthly, pp. 18 and 12, respectively. Published by M. K. Chappin, President, Madras District Board, Coimbatore. [1st October and 2nd November 1913 respectively.] 4th Number of volume not known. 2 issues each.

[Last issue noticed in serial No. 1403 of the previous catalogue.]

Madras Printing Works, Coimbatore. 800 copies each.

## KANNADA—MISCELLANEOUS.

1910-1911. *Madras District Board Journal*. Vol. 1, Nos. 1 to 3. A monthly journal of miscellaneous items. Edited by M. K. Chappin. Monthly, pp. 18, 12 and 12, respectively. Published by M. K. Chappin, President, Madras District Board, Coimbatore. [1st October and 2nd November 1910 respectively.] 4th Number of volume not known. 3 issues each.

[Last issue noticed in serial No. 1402 of the previous catalogue.]

Madras Printing and Publishing House, Limited, Bangalore. 500 copies each.

1913-1914. *Madras District Board Journal*. Vol. 2, Nos. 1 to 3. A quarterly journal of miscellaneous items. Edited by M. K. Chappin. Quarterly, pp. 18, 12 and 12, respectively. Published by M. K. Chappin, President, Madras District Board, Coimbatore. [1st October, 2nd November and 4th December 1913 respectively.] 4th Number of volume not known. 3 issues each.

[Last issue noticed in serial No. 1403 of the previous catalogue.]

Madras Printing Works, Bangalore. 1,000 copies.

## KANNADA—RELIGION.

1913-1914. *Madras District Board Journal*. Vol. 2, Nos. 1 to 3. A quarterly journal of miscellaneous items. Edited by M. K. Chappin. Quarterly, pp. 18, 12 and 12, respectively. Published by M. K. Chappin, President, Madras District Board, Coimbatore. [1st October, 2nd November and 4th December 1913 respectively.] 4th Number of volume not known. 3 issues each.

[Last issue noticed in serial No. 1403 of the previous catalogue.]

Madras Printing Works, Bangalore. 1,000 copies each.

B-T-2-2

## KANNADA (KANNADA)—RELIGION.

1913-1914. *Madras District Board Journal*. Vol. 2, Nos. 1 to 3. A quarterly journal of miscellaneous items. Edited by M. K. Chappin. Quarterly, pp. 18, 12 and 12, respectively. Published by M. K. Chappin, President, Madras District Board, Coimbatore. [1st October, 2nd November and 4th December 1913 respectively.] 4th Number of volume not known. 3 issues each.

[Last issue noticed in serial No. 1403 of the previous catalogue.]

Madras Printing Works, Bangalore. 1,000 and 1,000 copies, respectively.

## HINDI (HINDI)—LANGUAGE.

The following are designed for educational purposes.

1913-1914. *Madras District Board Journal*. Vol. 2, Nos. 1 to 3. A journal for the propagation of the Hindi Language. Edited by M. K. Chappin. Monthly, pp. 18, 12 and 12, respectively. Published by M. K. Chappin, President, Madras District Board, Coimbatore. [1st October, 2nd November and 4th December 1913 respectively.] 4th Number of volume not known. 3 issues each.

[Last issue noticed in serial No. 1403 of the previous catalogue.]

Madras Printing Works, Bangalore. 1,000 copies.

1910-1911. *Madras District Board Journal*. Vol. 1, Nos. 1 to 3. A journal for the propagation of the Hindi Language. Edited by M. K. Chappin. Monthly, pp. 18, 12 and 12, respectively. Published by M. K. Chappin, President, Madras District Board, Coimbatore. [1st October, 2nd November and 4th December 1910 respectively.] 4th Number of volume not known. 3 issues each.

[Last issue noticed in serial No. 1402 of the previous catalogue.]

Madras Printing Works, Bangalore. 1,000, 1,000 and 800 copies, respectively.

## KANNADA (KANNADA)—MISCELLANEOUS.

The following are designed for educational purposes.

1913-1914. *Madras District Board Journal*. Vol. 2, Nos. 1 to 3. A journal for the propagation of the Hindi Language. Edited by M. K. Chappin. Monthly, pp. 18, 12 and 12, respectively. Published by M. K. Chappin, President, Madras District Board, Coimbatore. [1st October, 2nd November and 4th December 1913 respectively.] 4th Number of volume not known. 3 issues each.

[Last issue noticed in serial No. 1403 of the previous catalogue.]

Madras Printing Works, Bangalore. 1,000 and 800 copies, respectively.

## H-L-1-1-1-1.

## TAMIL—TAMIL—MISCELLANEOUS.

1913-1914. *Madras District Board Journal*. Vol. 2, Nos. 1 to 3. A journal for the propagation of the Hindi Language. Edited by M. K. Chappin. Monthly, pp. 18, 12 and 12, respectively. Published by M. K. Chappin, President, Madras District Board, Coimbatore. [1st October, 2nd November and 4th December 1913 respectively.] 4th Number of volume not known. 3 issues each.

[Last issue noticed in serial No. 1403 of the previous catalogue.]

Madras Printing Works, Bangalore. 1,000, 1,000, 1,000, 1,000, 1,000, 1,000 and 1,000 copies, respectively.

1910-1911. *Madras District Board Journal*. Vol. 1, Nos. 1 to 3. A journal for the propagation of the Hindi Language. Edited by M. K. Chappin. Monthly, pp. 18, 12 and 12, respectively. Published by M. K. Chappin, President, Madras District Board, Coimbatore. [1st October, 2nd November and 4th December 1910 respectively.] 4th Number of volume not known. 3 issues each.

[Last issue noticed in serial No. 1402 of the previous catalogue.]

Madras Printing Works, Bangalore. 1,000 copies each.

1913-1914. *Madras District Board Journal*. Vol. 2, Nos. 1 to 3. A journal for the propagation of the Hindi Language. Edited by M. K. Chappin. Monthly, pp. 18, 12 and 12, respectively. Published by M. K. Chappin, President, Madras District Board, Coimbatore. [1st October, 2nd November and 4th December 1913 respectively.] 4th Number of volume not known. 3 issues each.

[Last issue noticed in serial No. 1403 of the previous catalogue.]

Madras Printing Works, Bangalore. 1,000 copies.







MAY 9, 1946.

The following is designed for educational purposes.

**000000** [n] <[a] <[o]—FAMIL—Language

**SARINER (TELUGU)-TELUGU-LANGUAGE.**  
1966. 20-5 pages. [Ward Road, Tel. 1, No. 1  
A scientific journal devoted to Telugu Grammar. Edited  
by N. Krishnamurti, pp. 30. Published by the  
Sarinar Center, 1966. (Sarinar Center, 1966.) 1st  
edition. Price, 100 rupees.  
Guntur Press, Guntur. 1000 copies.

## Tef-Lite™

ENGLING—TAYLOR—TELDON—WHEELER

[illegible]

The following is displayed for educational purposes.

ESQING—YAWL—MALAYALAM—  
MISCELLANEOUS

1939. Government Victoria College. Mapasia, Vol. 2.  
No. 2. Edited by F. V. Armands. pp. iv. Published  
by E. V. Remberts. Toluid. 1939. [17th Comm.  
no. 2103.] 16m. 14 copies. 22 avers.  
[Last issue (Vol. 2, No. 2) issued in 1939 of  
this magazine for the Russian spring issue 1939.]  
Sofia Press, Toluid. 475 copies.

The following is developed for educational purposes.

## ENCLOSURE—TAXES—SALES TAX—MISCELLANEOUS

1939 *Journal of the Anatomical University*, Vol. 4, no. 1. Edited by H. V. Mitsukawada. Tokyo, Japan: The Anatomical University. 1939. (With Japan 1939) 100 pages, not stated, 100 s.

Given gratis and will be sent No. 1939 of the *Journal of the Anatomical University* June 1939.

G. S. Fernald, Chicago, Ill. (no entry).

The following is designed for advanced high school students.

WORLD BANK—2012 EFTL—F4 0001—BIOGEOGRAPHICAL

1908. [Title] Madanagiri in the Theosophical Way.  
New York, Madanagiri. Vol. 2, No. 4. Edited by C. K. K. K.  
New York, Madanagiri. Vol. 2, No. 4. Edited by C. K. K. K.  
1908. [Title] Madanagiri in the Theosophical Way.  
New York, Madanagiri. Vol. 2, No. 4. Edited by C. K. K. K.  
1908. [Title] Madanagiri in the Theosophical Way.  
New York, Madanagiri. Vol. 2, No. 4. Edited by C. K. K. K.

The following is designed for educational purposes.

ENGLISH—TELUGU—HINDI—PRAKART—  
STUDY—LITERATURE

1944, (The) *Philippine People's College Magazine*,  
Vol. 4, No. 2. Edited by E. Stuard, pp. 122. Pub-  
lished by E. N. Pomeroy, Inc., Cebu. 1944. (Litho  
graphic) 400, not written. "A full page."  
[Last issue Vol. 4, No. 2, written on toward May 1944 of  
the materials for the magazine ending June 1944.]  
George Press, Cebu. 550 copies.

The following is designed for educational institutions.

图例说明——从右向左依次是：—病人、护理人员、—  
— 护理人员、病人、—

1948, (The) Bureau, Vol. 31 Edited by Mrs. H. Kohn, pp. 36 Published by the Government Secondary and Training School for Women & Navigation, LNU, (1948 March 1922) 60. Edition and price, not stated.  
David Nelson Press, Napa, Cal. 1948.

The following are desired for situational awareness:

## Polymerization

1932, (4) Government College,  
No. 2, Street, by K. R. U. Rao,  
by the author. Mangalore, 1932.  
4to. Unbound, viii + 112 pp.  
(Text was not used in vol. 1.)  
In the quarter-binding Java (1932).  
Rural Union Press, Mangalore,  
1932. 4to. 112 pp.

7089. *Synon. Myra's Vols.*, Madison, Vol. 36.  
No. 1. Edited by Mrs A. J. Smith. No. 57. Published  
by the editor; Madison, Wis., 1944. December 1938.  
456. Lat. collotype. Paper, octagonal.

[Lost issue contained no record No. 665 of the synecloges  
for the quarter ending June 1938.]  
Revised and Co. Madison, Wis.

[illegible]BHAFANI JANTARA, RAO SUDHAR, *Deputy of Justice*

Office of the Mayor of Exeter, Exeter,  
15th February 1946.



*Amendment of section 40 of the Parsi Marriage and Divorce Act, 1936.*  
 2. In section 40 of the Parsi Marriage and Divorce Act, 1936,—

- (a) in sub-section (f), after the words "the husband shall" the words "while the wife remains chaste and unmarried" shall be inserted;
- (b) in clause (a) of sub-section (f), the words "while she remains chaste and unmarried" shall be omitted;
- (c) after sub-section (f) the following sub-section shall be added:—  
 "(g) Where an order for alimony or maintenance in favour of a wife has been made either under the provisions of the Parsi Marriage and Divorce Act, 1936, or under the provisions of this Act, the Court, if satisfied that the wife has remarried or has not remained chaste, shall vary or rescind the order."

G. H. SPENCE,  
*Secretary to the Government of India.*

(Republished by order of His Excellency the Governor)

P. APPU NAIR,  
*Secretary to Government, Legal Department.*

The following Act of the Indian Legislature received the assent of the Governor-General on the 9th April 1940, and is hereby promulgated for general information:—

# ACT No. XV OF 1940.

*An Act to impose a tax on excess profits arising out of certain businesses.*

WHEREAS it is expedient to impose a tax on excess profits arising out of certain businesses in the conditions prevailing during the present hostilities; It is hereby enacted as follows:—

1. (1) This Act may be called the Excess Profits Tax Act, 1940.

*Short title, extent and commencement.*

(2) It extends to the whole of British India.

(3) It shall come into force on such date as the Central Government may, by notification in the official Gazette, appoint.

2. In this Act, unless there is anything repugnant in the subject or context,—

(1) "accounting period" in relation to any business means—

(a) where the accounts of the business are made up for successive periods of twelve months, each of such periods;

(b) in any other case, such period as the Excess Profits Tax Officer may determine;

Provided that in determining any accounting period under sub-clause (b) the Excess Profits Tax Officer shall have regard to the period, if any, which is, or has been, determined as the previous year for that business for the purposes of the Indian Income-tax Act, 1922;

(2) "Appellate Assistant Commissioner" means a person appointed to be an Appellate Assistant Commissioner of Excess Profits Tax under section 3;

(3) "average amount of capital" means the average amount of capital employed in any business as ascertained in accordance with the Second Schedule;

SEB:ls

(d) "Board of Referees" means a Board of Referees appointed under section 3;

(e) "business" includes any trade, commerce or manufacture or any adventure in the nature of trade, commerce or manufacture or any profession or vocation, but does not include a profession carried on by an individual or by individuals in partnership if the profits of the profession depend wholly or mainly on his or their personal qualifications unless such profession consists wholly or mainly in the making of contracts on behalf of other persons or the giving to other persons of advice of a commercial nature in connection with the making of contracts;

Provided that where the functions of a company or of a society incorporated by or under any enactment consist wholly or mainly in the holding of investments or other property, the holding of the investments or property shall be deemed for the purpose of this definition to be a business carried on by such company or society;

Provided further that all businesses to which this Act applies carried on by the same person shall be treated as one business for the purposes of this Act;

(6) "chargeable accounting period" means—

(a) any accounting period falling wholly within the terms beginning on the 1st day of September 1939, and ending on the 31st day of March 1941, and

(b) where any accounting period falls partly within and partly without the said term, each part of that accounting period as falls within the said term;

(7) "Commissioner" means a person appointed to be a Commissioner of Excess Profits Tax under section 3;

(8) "company" means a company as defined in the Indian Companies Act, 1913, or formed in pursuance of an Act of Parliament or of Royal Charter or Letters Patent, or of an Act of

the Legislature of a British possession or of a law of an Indian State, and includes any foreign association whether incorporated or not which the Central Board of Revenue may, by general or special order, declare to be a company for the purposes of this Act;

(9) "efficiency of profits" means—

(i) where profits have been made in any chargeable accounting period, the amount by which such profits fall short of the standard profits;

(ii) where a loss has been made in any chargeable accounting period, the amount of the loss added to the amount of the standard profits;

(10) "director" includes any person occupying the position of a director by whatever name called and also includes any person who—

(i) is a manager of the company or concerned in the management of the business; and

(ii) is remunerated out of the funds of the business; and

(iii) is the beneficial owner of not less than twenty per cent of the ordinary share capital of the company;

(11) "dividend" has the meaning assigned to the expression in section 2 of the Indian Income-tax Act, 1922;

(12) "Excess Profits Tax Officer" means a person appointed to be an Excess Profits Tax Officer under section 3;

(13) "income" has the meaning assigned to the expression in section 2 of the Indian Income-tax Act, 1922;

(14) "fixed rate" in relation to dividends on share capital, other than ordinary share capital, includes a rate fluctuating in accordance with the maximum rate of income-tax;

(15) "Inspecting Assistant Commissioner" means a person appointed to be an Inspecting Assistant Commissioner of Excess Profits Tax under section 3;

(16) "loss" means a loss computed in the same manner as, for the purposes of this Act, profits are to be computed;



- (17) "person" includes a Hindu undivided family;  
 (18) "prescribed" means prescribed by rules made under this Act;  
 (19) "profits" means profits as determined in accordance with the First Schedule;  
 (20) "standard profits" means standard profits as computed in accordance with the provisions of section 6;  
 (21) "statutory percentage" means—  
 (a) in relation to a business carried on by a body corporate (other than a company the directors whereof have a controlling interest therein), eight per cent per annum;  
 (b) in relation to any other business, ten per cent per annum;

Provided that in relation to any decrease of capital the statutory percentage shall be in all cases six per cent.

Provided further that where the business was commenced on or after the 1st day of July, 1938, the foregoing percentages shall be increased from eight, ten and six per cent to ten, twelve and eight per cent, respectively;

- (22) "written down value" has the meaning assigned to that expression in sub-section (c) of section 10 of the Indian Income-tax Act, 1922.

Excess  
profits tax  
authorities.

3 (1) There shall be the following classes of excess profits tax authorities for the purposes of this Act, namely:—

- (a) the Central Board of Revenue;  
 (b) Commissioners of Excess Profits Tax;  
 (c) Assistant Commissioners of Excess Profits Tax, who may be either Appellate Assistant Commissioners of Excess Profits Tax or Inspecting Assistant Commissioners of Excess Profits Tax;  
 (d) Excess Profits Tax Officers;  
 (e) Boards of Referees;  
 (f) Every Commissioner of Excess Profits Tax, Appellate Assistant Commissioner of Excess Profits Tax, Inspecting Assistant Commissioner of Excess Profits Tax and Excess Profits Tax Officer shall be a person who is exercising the functions of Commissioner

of Income-tax, Appellate Assistant Commissioner of Income-tax, Inspecting Assistant Commissioner of Income-tax and Income-tax Officer, respectively, under the Indian Income-tax Act, 1922.

(3) The Central Board of Revenue shall, subject to the provisions of sub-section (2), appoint such persons as Commissioners of Excess Profits Tax, Appellate Assistant Commissioners of Excess Profits Tax, Inspecting Assistant Commissioners of Excess Profits Tax and Excess Profits Tax Officers as it thinks fit and such persons shall perform their functions in respect of such cases as the Central Board of Revenue may assign to them:

Provided that such directions shall be made entirely at the discretion of the Central Board of Revenue, and, in particular, it shall be competent for that Board to assign a case or class of cases to an officer who is not exercising in respect of that case or class of cases the corresponding functions in relation to the charge of income-tax under the Indian Income-tax Act, 1922.

(4) All officers and persons employed in the execution of this Act shall observe and follow the orders, instructions and directions of the Central Board of Revenue:

Provided that nothing in this sub-section applies to a Board of Referees:

Provided further that no such orders, instructions or directions shall be given so as to interfere with the discretion of the Appellate Assistant Commissioner in the exercise of his appellate functions.

(5) A Board of Referees shall consist of not less than three and not more than five persons, of whom not less than one half shall be non-officials having business experience, and one shall be a judicial officer who has exercised the powers of a District Judge or who possesses such qualifications as are normally required for appointment to the post of District Judge, and who has held judicial office for a period of not less than ten years.

(6) Subject to the provisions of sub-section (5), the Central Government may make rules regulating the formation, composition and procedure of Boards of Referees.

Charge of  
tax.

4. Subject to the provisions of this Act, there shall, in respect of any business to which this Act applies, be charged, levied and paid on the amount by which the profits during any chargeable accounting period exceed the standard profits a tax (in this Act referred to as "excess profits tax") which shall, in respect of any chargeable accounting period ending on or before the 31st day of March, 1941, be equal to fifty per cent of that excess and shall, in respect of any chargeable accounting period beginning after that date, be equal to such percentage of that excess as may be fixed by the annual Finance Act:

Provided that any profits which are, under the provisions of sub-section (3) of section 4 of the Indian Income-tax Act, 1922, exempt from income-tax, and all profits from any business of life insurance shall be totally exempt from excess profits tax under this Act.

Application  
of Act.

5. This Act shall apply to every business of which any part of the profits made during the chargeable accounting period is chargeable to income-tax by virtue of the provisions of sub-clause (i) or sub-clause (ii) of clause (b) of sub-section (1) of section 4 of the Indian Income-tax Act, 1922, or of clause (c) of that sub-section.

Provided that this Act shall not apply to any business the whole of the profits of which accrue or arise without British India, where such business is carried on by or on behalf of a person who is resident but not ordinarily resident in British India unless the business is controlled in India.

Provided further that where the profits of a part only of a business carried on by a person who is not resident in British India or not ordinarily so resident accrue or arise in British India or are deemed under the Indian Income-tax Act, 1922, so to accrue or arise, then, except where the business being the business of a person who is resident but not ordinarily resident in British India is controlled in India, this Act shall apply only to such part of the business, and such part shall for all the purposes of this Act be deemed to be a separate business.

Standard  
profits.

6. (1) For the purposes of this Act, the standard profits of a business in relation to any chargeable accounting period shall, subject to the provisions of

sub-sections (3) and (4), be an amount bearing to the profits of the business during the standard period, if in respect of that business a standard period is available, the same proportion as the chargeable accounting period bears to the standard period.

Provided that if the average amount of capital employed in the business during such chargeable accounting period is greater or less than the average amount of capital employed during the standard period, such amount shall be increased or decreased, as the case may be, by an amount calculated by applying the statutory percentage to the amount of such increase or decrease:

Provided further that in the case of a business which was commenced on or after the 31st day of March, 1934, the standard profits shall, at the option of the person carrying on the business, be an amount calculated by applying the statutory percentage to the average amount of capital employed in the business during such chargeable accounting period.

(2) For the purposes of this section the standard period shall, at the option of the person carrying on the business, be—

- (a) the "previous year" as determined under section 2 of the Indian Income-tax Act, 1922, for the purpose of the income-tax assessment for the year ending on the 31st day of March, 1937, or the previous year as so determined for the year ending on the 31st day of March, 1938; or
- (b) the "previous year" as so determined for the year ending on the 31st day of March, 1937, and that for the year ending on the 31st day of March, 1938; or
- (c) the "previous year" as so determined for the year ending on the 31st day of March, 1938, and that for the year ending on the 31st day of March, 1939; or
- (d) the "previous year" as so determined for the year ending on the 31st day of March, 1939, and that for the year ending on the 31st day of March, 1940;

Provided that in no case shall any period of less than nine months be taken as a standard period.

(3) If, within the period specified in the notice issued under sub-section (1) of section 18, the person carrying on the business makes an application to the Excess Profits Tax Officer in this behalf, the Excess Profits Tax Officer shall refer the application to the Board of Reference, and if the Board is satisfied that during the standard period the profits of the business were less than might at the beginning of that period have been reasonably expected, it may direct that the standard profits shall be computed as if the profits during the standard period were each greater amount as it thinks just:

Provided that such amount shall not exceed the statutory percentage of the average amount of the capital employed in the business unless the Board is satisfied that owing to some specific cause peculiar to the business it is just that a greater amount should be allowed.

(4) The standard profits shall be taken to be rupees thirty-six thousand in any case in which the standard profits computed in accordance with sub-section (1) are less than this sum:

Provided that if the chargeable accounting period is greater or less than one year the sum of rupees thirty-six thousand shall for the purpose of this sub-section be increased or decreased proportionately.

(5) Where the standard period includes any period prior to the commencement of Part III of the Government of India Act, 1935, during which Burma was part of British India, there shall, in computing the standard profits of a business under this section, be excluded from the profits of the business during the standard period so much of such profits as arose or accrued or were received in Burma, unless such profits are also included in the profits of the business during the chargeable accounting period.

Noted as  
no system  
of deficiency  
of profits.

7. Where a deficiency of profits occurs in any chargeable accounting period in any business, the profits of the business chargeable with excess profits tax shall be deemed to be reduced and relief shall be granted in accordance with the following provisions:—

(a) the aggregate amount of the profits so chargeable for the previous chargeable accounting periods shall be deemed to be reduced by

the amount of the deficiency of profits and the amount of excess profits tax payable in respect thereof shall be deemed to be reduced accordingly and the relief necessary to give effect to the reduction shall be given by repayment or otherwise;

- (4) where the amount of the deficiency of profits exceeds the aggregate amount of the profits so chargeable for the previous chargeable accounting periods, or where there is no previous chargeable accounting period, the balance of the deficiency of profits or the whole of the deficiency, as the case may be, shall be applied in reducing any profits so chargeable for the next subsequent chargeable accounting period, and if and so far as it exceeds the amount of those profits, any profits so chargeable for the next subsequent chargeable accounting period and so on.

8. (7) As from the date of any change in the persons carrying on a business, the business shall, subject to the provisions of this section, be deemed for all the purposes of this Act except for the purposes of determining the amount of the statutory percentages to have been discontinued, and a new business to have been commenced.

(2) Where the change took place before the 1st day of September, 1939, and consisted in the death or retirement of a partner, or the taking in of a partner, the persons carrying on the business after the change may, by notice given in writing before the prescribed date to the Excess Profits Tax Officer, elect that, for the purposes of the provisions of this Act relating to the computation of standard profits, the business shall not be deemed to have been discontinued.

(3) A business shall not, for the purposes of the provisions of this Act relating to the computation of standard profits, be deemed to be discontinued by reason of any change occurring on or after the 1st day of September, 1939, in the persons carrying it on, and the standard profits of the business in relation to any chargeable accounting period shall be computed accordingly, and, in particular, in computing the capital employed in the business after the change, no

regard shall be had to any consideration given in respect of the transfer of the business or any of the assets thereof on the occasion of the change.

(4) Where, on or after the 1st day of September, 1939, two or more businesses are amalgamated, the resulting business shall be treated for the purposes of the provisions of this Act relating to the computation of standard profits as if—

- (a) it had been in existence throughout the period during which there were in existence any of the former businesses;
- (b) any profits made or losses incurred or capital employed in any of those former businesses had been made, incurred or employed in the resulting business; and
- (c) any assets of any of those former businesses had become assets of the resulting business when they became assets of the former business,

and, in particular, in computing the capital employed in the resulting business, no regard shall be had to any consideration given in respect of the transfer of any of those former businesses or any of the assets thereof on the occasion of the amalgamation.

(5) Where, on or after the 1st day of September, 1939, part of a business is transferred as a going concern by the person theretofore carrying it on to another person, the part transferred and the part not transferred shall each be deemed for the purposes of the provisions of this Act relating to the computation of standard profits to be a continuation of the original business, and the said provisions, including the provisions of this section relating to amalgamations, shall apply accordingly, subject to any necessary modifications:

Provided that, for the purposes aforesaid, such apportionments shall be made of the profits made, and losses incurred, and the capital employed, in the original business, and of any assets of the original business as may appear to the Income Profits Tax Officer, or on appeal in the prescribed time and manner to the Board of Referees, to that Board, to be just

(6) Notwithstanding anything in the foregoing provisions of this section, where a business was carried on immediately before the 1st day of April, 1936, and that business, or the main part of that business, was transferred after the said day and before the 1st day of September, 1936, by the person carrying it on to another person, the Excess Profits Tax Officer, if he is satisfied that the business carried on after the transfer was not substantially different from the business or part transferred, shall, on the application of the person carrying on the business after the transfer, treat that person, for the purposes of the provisions of this Act relating to the computation of standard profits, as if he had carried on the transferred business or part of the business as from the date of the commencement of that business, subject, however, to such modifications (including modifications as respects the computation of capital) as he may consider just.

(7) Where, on or after the 1st day of September, 1939, a partner in a firm carrying on a business to which this Act applies dies, then notwithstanding anything contained in sub-section (2) any deficiency of profits in respect of any chargeable accounting period ending on or before the date of his death shall, if it has not been fully applied in reducing the profits of any chargeable accounting period under section 7, be carried forward and applied in reducing any profits from the same business carried on by the surviving partner or partners in the firm chargeable accounting period after the death of the partner, and if and as far as it exceeds the amount of those profits, in reducing any profits from such business in the next subsequent chargeable accounting period and so on.

9. (1) Where any interest, annuity or other annual payment, or any royalty or rent, is paid by one company to another company, and one of those companies is a subsidiary of the other, or both are subsidiaries of a third company, the capital, profits and losses of both companies shall be computed for the purposes of this Act as if—

(a) the interest, annuity, annual payment, royalty or rent were not payable;

Inter-  
company  
contribution



- (b) any debt in respect of which any such interest is payable did not exist; and
- (c) any asset in respect of which any such royalty or rent is payable were the property of the company paying the royalty or the rent.
- (2) Where
  - (a) a company (hereinafter referred to as "the principal company") is resident in British India and is not a subsidiary of any other company resident in British India; and
  - (b) during the whole or any part of any chargeable accounting period of the principal company, another company, whether or not resident or carrying on business within British India (hereinafter referred to as "the subsidiary company") is a subsidiary of the principal company,

the following provisions of this section shall, subject to the provisions of section 5, have effect in relation to that chargeable accounting period.

(3) If the subsidiary company is a subsidiary of the principal company throughout the chargeable accounting period, such capital employed in, and profits or losses arising from, the business of the subsidiary company as is employed or arise in—

- (i) the chargeable accounting period; or
  - (ii) any year constituting or comprised in the standard period of the principal company,
- shall be treated for the purposes of this Act as if it or they were capital employed in, or as the case may be, profits or losses arising from, the business of the principal company.

(4) If the subsidiary company is a subsidiary of the principal company during part only of the chargeable accounting period, the excess or deficiency of profits of the subsidiary company for that part of that period shall be treated as increasing or, as the case may be, decreasing the excess or deficiency of profits of the principal company for the whole period and shall not be deemed to be an excess or deficiency of profits of the subsidiary company.

In this sub-section, the expressions "excess" and "deficiency" mean, in relation to profits, an excess or deficiency in relation to the standard profits of the subsidiary company or, as the case may be, the principal company.

(5) In any case to which sub-section (3) or sub-section (4) applies, such alteration, if any, of the periods which would otherwise be the chargeable accounting periods of the subsidiary company shall be made as the Central Board of Revenue may direct.

(6) For the purposes of this section, a company shall be deemed to be a subsidiary of another company if and so long as not less than one-tenth of its ordinary share capital is owned by that other company, whether directly or through another company or other companies, or partly directly and partly through another company or other companies.

(7) The amount of ordinary share capital of one company owned by a second company through another company or other companies, or partly directly and partly through another company or other companies shall be determined in accordance with the provisions of the Third Schedule.

(8) In this section and the Third Schedule references to ownership shall be construed as references to beneficial ownership, and the expression "ordinary share capital", in relation to a company, means all the issued share capital (by whatever name called) of the company, other than capital the holders whereof have a right to a dividend at a fixed rate but have no other right to share in the profits of the company.

(9) The principal company shall be entitled to allocate to its subsidiary company or companies the respective proportionate shares of the excess profits tax payable by the whole group.

(10) The excess profits tax payable by virtue of this section by the principal company in respect of the profits of any subsidiary company shall, for the purposes of section 12, be deemed to have been paid by the subsidiary company and not by the principal company.

Artificial  
transaction.

10. (1) A person shall not for the purpose of reducing any excess profits which are or would be chargeable to excess profits tax enter into a fictitious or artificial transaction, or carry out any fictitious or artificial operation.

*Explanation.*—For the purposes of this section an artificial transaction or operation includes every device of whatever nature adopted for the purpose of presenting the accounts of a business in a misleading form or manner with intent to evade or having the effect of evading any obligation imposed by this Act.

(2) Any such transaction or operation shall be treated as null and void for the purpose of computing the excess profits tax payable under this Act.

(3) If the Excess Profits Tax Officer is satisfied that any person has acted in contravention of the provisions of sub-section (1), he may with the previous approval of the Inspecting Assistant Commissioner direct that such person shall pay, in addition to any excess profits tax for which he is or would, but for such transaction or operation, be liable, a penalty not exceeding the tax evaded or sought to be evaded.

Relief in  
respect of  
double  
excess  
profits  
taxation.

11. (1) The Central Government may by notification in the official Gazette make provision for the granting of relief in cases where both excess profits tax under this Act and excess profits tax under any law in force in the United Kingdom, in any Indian State, or in any other part of His Majesty's Dominions have been paid upon the profits of any business if it appears to the Central Government that the laws of the United Kingdom or of that Indian State or of that other part of His Majesty's Dominions provide for corresponding relief in respect of excess profits tax charged on profits both in the United Kingdom or in that State or in that part and in British India.

Provided that where under section 10<sup>3</sup> of the Finance (No. 2) Act, 1939, national defence contribution has been paid in the United Kingdom in lieu of excess profits tax, that portion of the national defence contribution so paid which is equal to the excess profits

tax which would otherwise have been payable shall, for the purposes of this sub-section, be deemed to be excess profits tax paid in the United Kingdom.

(2) If any person, who has paid excess profits tax under this Act for any chargeable accounting period in respect of profits arising outside India in a country the laws of which do not provide for any relief in respect of excess profits tax charged in British India, proves that he has paid excess profits tax under the laws of the said country in respect of the same profits, he shall be entitled to the deduction from the excess profits tax payable in British India of a sum equal to one-half thereof or to one-half of the excess profits tax payable in the said country, whichever is the less.

12. (1) The amount of the excess profits tax payable in respect of a business for any chargeable accounting period diminished by any amount allowable by way of relief under the provisions of section 11, shall, in computing for the purposes of income-tax or super-tax the profits and gains of that business, be allowed to be deducted as an expense incurred in that period.

(2) There shall also be so deducted the amount of any excess profits tax payable under any law in force in a country outside British India on the profits of the business in respect of any chargeable accounting period to the extent that such profits arose in the said country, after diminishing such amount by any amount which is allowable by way of relief by repayment, set off or otherwise under any law in the country where the tax is payable providing for the granting of relief in that country where excess profits tax has also been charged in British India.

Provided that where, under the provisions of this Act relating to deficiencies of profits or under any corresponding law in force in the said country without British India, relief is given by way of repayment from excess profits tax chargeable for any chargeable accounting period previous to that in which the deficiency occurs, the amount of the deduction allowed under sub-section (1) or sub-section (2) shall not be

altered, but the amount repayable shall be taken into account in computing the profits and gains of the business for the purposes of income-tax as if it were a profit of the business accruing in the chargeable accounting period in which the deficiency of profits occurs.

Notice of  
tax cases for  
assessment.

13. (1) The Excess Profits Tax Officer may, for the purposes of this Act, require any person whom he believes to be engaged in any business to which this Act applies, or to have been so engaged during any chargeable accounting period, or to be otherwise liable to pay excess profits tax, to furnish within such period, not being less than sixty days from the date of the service of the notice, as may be specified in the notice, a return in the prescribed form and verified in the prescribed manner setting forth (along with such other particulars as may be provided for in the notice) with respect to any chargeable accounting period specified in the notice the profits of the business and the standard profits of the business as computed in accordance with the provisions of section 6 or the amount of deficiency available for relief under section 7.

Provided that the Excess Profits Tax Officer may, in his discretion, extend the date for the delivery of the return.

(2) The Excess Profits Tax Officer may serve on any person, upon whom a notice has been served under sub-section (1), a notice requiring him on a date to be therein specified to produce, or cause to be produced, such accounts or documents as the Excess Profits Tax Officer may require and may from time to time serve further notices in like manner requiring the production of such further accounts or documents or other evidence as he may require:

Provided that the Excess Profits Tax Officer shall not require the production of any accounts relating to a period prior to the "previous year" as determined under section 2 of the Indian Income-tax Act, 1922, for the purpose of the income-tax assessment for the year ending on the 31st day of March, 1937.

14. (1) The Excess Profits Tax Officer shall, by an order in writing after considering such evidence, if any, as he has required under section 13, assess to the best of his judgment the profits liable to excess profits tax and the amount of excess profits tax payable on the basis of such assessment, or if there is a deficiency of profits, the amount of that deficiency and the amount of excess profits tax, if any, repayable and shall furnish a copy of such order to the person on whom the assessment has been made.

(2) Excess profits tax payable in respect of any chargeable accounting period shall be payable by the person carrying on the business in that period.

(3) Where two or more persons were carrying on the business jointly in the chargeable accounting period, the assessment shall be made upon them jointly and, in the case of a partnership, may be made in the partnership name.

(4) Where by virtue of the foregoing provisions an assessment could, but for his death, have been made on any person either solely or jointly with any other person or persons, the assessment may be made on his legal representative either solely or jointly with that other person or persons, as the case may be.

15. If, in consequence of defective information which has come into his possession, the Excess Profits Tax Officer discovers that profits of any chargeable accounting period chargeable to excess profits tax have escaped assessment, or have been under-assessed, or have been the subject of excessive relief, he may at any time within five years of the end of the chargeable accounting period in question serve on the person liable to such tax a notice containing all or any of the requirements which may be included in a notice under section 13, and may proceed to assess or re-assess the amount of such profits liable to excess profits tax and the provisions of this Act shall, so far as may be, apply as if the notice were a notice issued under that section.

16. If the Excess Profits Tax Officer, the Appellate Assistant Commissioner or the Commissioner, in the course of any proceedings under this Act, is satisfied that any person has, without reasonable cause, failed to furnish the returns required under sub-section (1) of

section 13, or to produce or cause to be produced the accounts or documents or other evidence required by the Excess Profits Tax Officer under sub-section (5) of that section, or has concealed particulars of the profits made by or capital employed in the business, or has deliberately furnished inaccurate particulars of such profits or capital, he may direct that such person shall pay by way of penalty, in addition to the amount of any excess profits tax payable, a sum not exceeding—

- (a) where the person has failed to furnish the return required under sub-section (1) of section 13, the amount of the excess profits tax payable; and
- (b) in any other case, the amount of excess profits tax which would have been avoided if the return made had been accepted as correct:

Provided that the Excess Profits Tax Officer shall not impose any penalty under this section without the previous approval of the Inspecting Assistant Commissioner.

*Appeals.*

17. (1) Any person aggrieved by a decision made in pursuance of section 8, or objecting to the amount of excess profits tax for which he is liable as assessed by the Excess Profits Tax Officer or denying his liability to be assessed under this Act, or objecting to any penalty imposed by the Excess Profits Tax Officer, or to the amount of any deficiency of profits as assessed by the Excess Profits Tax Officer, or to the amount allowed by the Excess Profits Tax Officer by way of relief under any provision of this Act or to any refusal by the Excess Profits Tax Officer to grant relief may appeal to the Appellate Assistant Commissioner:

Provided that no appeal shall lie against a determination of the amount of the profits of any standard period where those profits have been determined in accordance with the first proviso to rule 1 of the First Schedule except in respect of adjustments made under the provisions of that Schedule:

Provided further that no appeal shall lie under this section against any apportionment made by the Excess Profits Tax Officer under the proviso to sub-section (5) of section 8 or against any decision of the Board of Reference under sub-section (5) of section 6.

(3) An appeal shall ordinarily be presented within forty-five days of receipt of the notice of demand relating to the assessment or penalty objected to, or in the case of an appeal against the assessment of a deficiency of profits, within forty-five days of the receipt of the copy of the order determining the deficiency, or in the case of an appeal against the amount of a relief granted or a refusal to grant relief, within forty-five days of the receipt of the intimation of the order granting or refusing to grant the relief, but the Appellate Assistant Commissioner may admit an appeal after the expiration of that period if he is satisfied that the appellant had sufficient cause for not presenting it within that period.

(3) An appeal shall be in the prescribed form and shall be verified in the prescribed manner.

(4) The Appellate Assistant Commissioner shall hear and determine the appeal and, subject to the provisions of this Act, shall pass such orders as he thinks fit, and such orders may include an order enhancing the assessment or a penalty:

Provided that an order enhancing an assessment or penalty shall not be made unless the person affected thereby has been given a reasonable opportunity of showing cause against such enhancement.

(5) The procedure to be adopted in the hearing and determination of appeals shall be in accordance with the rules made in this behalf by the Central Board of Revenue.

18. (1) Any person objecting to an order passed by an Appellate Assistant Commissioner imposing on him a penalty under section 16 or enhancing his assessment or enhancing a penalty under section 17 may appeal to the Commissioner within thirty days of the date on which he was served with notice of such order.

(2) In disposing of the appeal the Commissioner may, after giving the appellant an opportunity of being heard, pass such orders thereon as he thinks fit.

(3) On the coming into operation of Part II of the Indian Income-tax (Amendment) Act, 1939, this section shall cease to have effect.

Appeal to  
Commissioner  
within 30  
days of date  
of notice of  
order.  
Appellate  
Assistant  
Commissioner  
may enhance  
assessment  
or penalty.



**Power of  
Commissioner.**

18. (2) The Commissioner may of his own motion call for the record of any proceeding under this Act which has been taken by any Excess Profits Tax Officer or Appellate Assistant Commissioner subordinate to him, and on receipt of the record may make such enquiry, or cause such enquiry to be made, and, subject to the provisions of this Act, may pass such orders thereon (including an order enhancing an assessment) as he thinks fit:

Provided that he shall not pass any order prejudicial to a person to whose business this Act applies without hearing him, or giving him a reasonable opportunity of being heard.

(2) On the coming into operation of Part II of the Indian Income-tax (Amendment) Act, 1929, sub-section (1) shall cease to have effect, but thereafter any Excess Profits Tax Officer or any person in respect of whose business an order under section 14 has been passed who objects to an order passed by an Appellate Assistant Commissioner under section 14 or section 17 may, within the prescribed time and in the prescribed manner, appeal against such order to the Appellate Tribunal constituted under the Indian Income-tax Act, 1922, and that Tribunal shall have all such powers in disposing of the appeal as it has in respect of appeals preferred to it under the Indian Income-tax Act, 1922.

**Final decision  
of matters.**

19. The Commissioner may, at any time within four years from the date of any order passed whether by himself or by any Appellate Assistant Commissioner or Excess Profits Tax Officer under this Act, rectify any mistake in any evidence recorded during assessment or appellate proceedings, or any mistake apparent from the record and shall within the like period rectify any mistake apparent from the record which has been brought to his notice by a person to whose business this Act applies:

Provided that no such rectification shall be made having the effect of enhancing the liability of any person unless that person has been given a reasonable opportunity of being heard.

**Application  
of provisions  
of sec. 22 to  
this.**

21. The provisions of sections 4A, 4B, 10, 12, 24B, 25, 26 to 44C (inclusive), 45 to 45 (inclusive), 46B, 46F, 50, 54, 64 to 65 (inclusive), 66 to 67A (inclusive)

of the Indian Income-tax Act, 1922, shall apply with such modifications, if any, as may be prescribed, as if the said provisions were provisions of this Act and referred to excess profits tax instead of to income-tax, and every officer exercising powers under the said provisions in regard to income-tax may exercise the like powers under this Act in regard to excess profits tax in respect of cases assigned to him under sub-section (2) of section 3 as he exercises in relation to income tax under the said Act:

Provided that references in the said provisions to the assessor shall be construed as references to a person to whose business this Act applies.

22. (1) Notwithstanding anything contained in the Indian Income-tax Act, 1922, all information contained in any statement or return made or furnished under the provisions of that Act or obtained or collected for the purposes of that Act may be used for the purposes of this Act.

Income tax  
returns to be  
available for  
the purposes  
of this Act.

(2) All information contained in any statement or return made or furnished under the provisions of this Act or obtained or collected for the purposes of this Act may be used for the purposes of the Indian Income-tax Act, 1922.

23. If any person fails, without reasonable cause or excuse, to furnish in due time any return or statement, or to produce, or cause to be produced, any accounts or documents required to be produced under section 13, he shall on conviction by a Magistrate be punishable with fine which may extend to five hundred rupees, and with a further fine which may extend to fifty rupees for every day during which the default continues.

Failure to  
furnish or  
produce of  
statements.

24. If a person makes in any return required under section 13 any statement which is false, and which he either knows or believes to be false, or does not believe to be true, he shall be punishable on conviction by a Magistrate with simple imprisonment which may extend to six months, or with fine which may extend to one thousand rupees, or with both.

False statement and  
fraud.

That persons  
as persons  
and  
as persons  
of persons.

23. (1) A person shall not be proceeded against for an offence under section 23 or section 24 except at the instance of the Inspecting Assistant Commissioner.

(2) No prosecution for an offence punishable under section 23 or section 24 or under the Indian Penal Code shall be instituted in respect of the same facts as those in respect of which a penalty has been imposed under this Act.

(3) The Inspecting Assistant Commissioner may, either before or after the institution of proceedings, compound any offence punishable under section 23 or section 24.

That persons  
as persons  
and  
as persons  
of persons.

26. (1) If the Central Board of Revenue is satisfied in the case of any business that special circumstances exist which render it inequitable that the standard profits of the business in relation to any chargeable accounting period should be computed in accordance with the provisions of sub-section (2) of section 6, and that no relief or insufficient relief has been granted under the provisions of sub-section (f) of that section, the Central Board of Revenue may direct that the standard profits of the business shall be computed to be such greater amount as the Central Board of Revenue thinks just:

Provided that such amount shall not exceed the statutory percentage of the average amount of the capital employed in the business unless the Central Board of Revenue is satisfied that owing to some specific cause peculiar to the business it is just that a greater amount should be allowed and that the relief, if any, afforded by the Board of Revenue under sub-section (3) of section 6 is inadequate.

(2) Without prejudice to the generality of the provisions of sub-section (1) the Central Board of Revenue shall, in considering the making of a direction under that sub-section, have regard to the following circumstances, namely:—

- (a) that the capital employed in a business commenced on or after the 1st day of July 1938, is so small in relation to the volume of the activities of the business that to compute the standard profits in accordance with

the provisions of section 6 would be inequitable, taking into account the normal profits made in similar businesses;

(b) that owing to the nature of the business heavy expenditure by way of preliminary expenses or expenses in connection with experimental or development work has been incurred in assessing periods closely preceding the chargeable accounting period and that during the chargeable accounting period such expenditure would normally fall to be written off wholly or partly in the books of the person chargeable to excess profits tax;

(c) that the business is of a pioneer nature, that is to say, is concerned with an industrial process or a form of manufacture or production not undertaken in British India before the 1st day of April, 1932, and has not been in existence long enough to have paid income-tax for the previous year as determined for the purpose of the income-tax assessment for the year beginning on the 1st day of April, 1933.

(3) If the Central Board of Revenue is satisfied that the computation in accordance with the provisions of Schedule I of the profits of a business during any chargeable accounting period would be inequitable, owing to any of the following circumstances, namely:—

(a) any postponement or suspension, as a consequence of the present hostilities, of renewals or repairs, or

(b) the provision of buildings, plant or machinery which will not be required for the purposes of the business after the termination of the present hostilities, or

(c) difficulties in bringing into British India income arising outside British India where the country in which the income accrued prohibits or restricts by its laws the remittance of money to British India, and loss in the remittance to British India of such

income because of fluctuations in the rate of exchange between that country and British India;

the Central Board of Revenue may direct that such allowances shall be made in computing the profits of the business during that chargeable accounting period as the Central Board of Revenue thinks just.

Provided that in making such direction the Central Board of Revenue may impose such conditions as it deems appropriate.

Power to  
make rules.

27. (2) The Central Board of Revenue may, subject to the control of the Central Government, make rules for carrying out the purposes of this Act.

(2) Without prejudice to the generality of the foregoing power, such rules may—

(a) prescribe the procedure to be followed on appeals, applications for rectification of mistakes, and applications for refunds;

(b) provide for the adaptation to excess profits tax of any of the provisions of the Indian Income-tax Act, 1922, which are made applicable to excess profits tax by section 21, or of any rules made under any such provision;

(c) provide in regard to companies whose business consists wholly or mainly in the dealing in or holding of investments for the granting of exemption or relief from liability to excess profits tax of profits derived from investments in other companies the profits of which have been subjected to excess profits tax in British India;

(d) provide for any matter which by, or under, this Act is to be prescribed.

(3) The power to make rules conferred by this section shall be exercised in like manner as the power to make rules under section 59 of the Indian Income-tax Act, 1922.

SCHEME 1.

[See section 2 (2).]

Rules for the computation of profits for purposes of *Excess Profits Tax*.

1. The profits of a business during the standard period, or during any chargeable accounting period, shall be ascertained, computed, and shall, subject to any provision of this Schedule, be computed on the principles on which the profits of a business are computed for the purposes of agreement under section 18 of the Indian Income-tax Act, 1922.

Provided that where the profits during any standard period have already been determined for the purpose of an assessment under the Indian Income-tax Act, 1922 such profits, in so far as they stand, subject to the adjustments required by this Schedule, be taken as the profits during that period for the purpose of excess profits tax.

Provided further that where a standard period or chargeable accounting period is not an assessing period, the profits or losses of the business during any assessing period shall be partly included within the standard period or chargeable accounting period and, be so computed, as aforesaid, and every dispute and disagreement as to the profits or losses of the business or how the same aggregate of these profits and losses, or any representative part thereof, shall be made, as appears necessary to arrive at the profits during the standard period, or chargeable accounting period; and any such disagreement shall be made in proportion to the number of months or fractions of months in the respective periods unless the Excess Profits Tax Officer, having regard to any special circumstances, otherwise directs.

2. The profits of a business during the standard period shall be computed on the basis that had in the same manner to the profits of this business as under the Indian Income-tax Act, 1922, as amended by the Indian Income-tax (Amendment) Act, 1938, computed for the chargeable accounting period, notwithstanding that the Indian Income-tax (Amendment) Act, 1938, may not have been in force in the standard period.

3. (a) The principle of adding the allowance for depreciation for any one period to the allowance for depreciation for any subsequent period and forming it to be part of the allowance for each subsequent period shall not be allowed.

(b) No allowance shall be made for any loss other than a loss sustained in a business to which the Act applies.

(c) Nothing in this Act shall be construed as permitting the application, in computing profits for the purpose of the excess profits tax, of the provisions of sub-section (b) of section 56 of the Indian Income-tax Act, 1922.

4. (a) Income received from investments shall be included in the profits or the loss and in the extent provided in sub-section (b) and (c) of the rule and not otherwise.

(b) In the case of the business of a trading company, or of a manufacturing business, trading business, mercantile business or business consisting wholly or mainly in the dealing in or holding of investments, the profits shall include all income received from such investments, whether or not such income is included in the profits charged under section 30 of the Indian Income-tax Act, 1922, or is charged under any other section of that Act, or has been included in the computation of the income or loss of an exempt firm or company.

(c) Notwithstanding anything contained in sub-section (b), where the profits of a subsidiary company are under the provisions of section 8 to be included in the profits of the principal company for the purpose of assessment to excess profits tax, dividends from the subsidiary company and of such profits shall not be included in the profits of the principal company.



done in the standard period had been in issue in the chargeable accounting period, except where such remuneration is adjusted to give profits 100 in the hands of the managing agent.

8. Where the performance of a contract or contracts during the accounting period, then still pending the above profits 100, occurs in any specific circumstances, otherwise defined, as attributed to the accounting period such comparison of the return profits or loss which has resulted, or which it is anticipated will result, from the complete performance of the contract, or is properly attributable to the accounting period, having regard to the extent to which the contract has profited therefrom.

Provided that when any such contract has been completed and the profits have been finally ascertained, if the aggregate of the amounts attributed to persons accounting periods exceeds the profits as finally ascertained, from the complete performance of the contract, an adjustment shall be made to reduce the amounts so attributed to the various chargeable accounting periods to the extent of the profits as finally ascertained.

10. In respect of any building erected or as after the 1st day of September, 1935, which during any chargeable accounting period has ceased to be required for the purposes of the business or has been sold, any person, to whom the value of the building at the date when it ceased to be required for the purposes of the business at the price obtained for the building, or the rate may be, shall have, of the written down value of the building shall be allowed as a deduction in arriving at the profits of that chargeable accounting period.

#### SCHEDULE II.

[See section 5 (5).]

Rules for ascertaining the average annual of capital.

1. (a) Subject to the provisions of this Schedule, the average annual of the assets employed in a business (so far as it does not consist of stock) shall be taken to be—

(i) or (ii) as it consists of assets acquired by purchase or, or after the commencement of the business, the price at which these assets were acquired, subject to the deductions hereafter specified.

(3) so far as it consists of assets being debts due to the person carrying on the business, the nominal amount of those debts subject to the next deduction.

(4) so far as it consists of any other assets which have been acquired otherwise than by purchase or otherwise, the value of the assets when they became assets of the business, subject to the next deduction.

(5) The price or value of any assets other than a debt shall be subject to such deductions for depreciation as are necessary to reduce the cost to its written down value and, in the case of a debt, the nominal amount of the debt shall be subject to any deduction which has been allowed in respect thereof for income-tax purposes.

(6) Where the price of any assets has been ascertained otherwise than in cash, the true value of the consideration actually given for the assets shall be treated as the price at which the assets were acquired.

2. (a) Any borrowed money and debts shall be deducted, and, in particular any debt for amounts or expenses or for losses profits tax in respect of the business shall be deducted.

Provided that any such debt for income-tax or super-tax or excess profits tax shall, for the purposes of this Schedule, be deemed to have become due—

(i) in the case of income-tax and super-tax, on the last day of the period of years within which the tax is payable under section 45 of the Income Taxation Act, 1918.



(4) is the cost of income profits tax, on the first day after the end of the chargeable accounting period in respect of which the net is ascertainable notwithstanding that the income profits tax may not have been assessed until after that date.

25 Where any debt for the income profits tax is payable in respect of any period as to the deferred account then, the amount thereof shall not be entered on the roll of any profit or loss given or required as a deficiency of profits occurring in any subsequent period, and the amount of any such debt shall be treated as having income in effect at the business on the first day after the end of the chargeable accounting period in which the debt was assessed.

26 Any investments the income from which is by virtue of the provisions of the First Schedule not to be taken into account in ascertaining the profits of the business, and any moneys not required for the purposes of the business, shall be kept out of account, but where any investments or the beneficial interests of the person carrying on the business are so left out of account, the sum of such to be debited under the first preceding rule in respect of borrowed money shall be reckoned as if the principal of the borrowed money were reduced by the value of those investments.

Provided that where the person carrying on the business is not a company, no reduction shall be deemed to be made in the principal of any borrowed money in respect of any investments unless the investments are mortgaged, charged or pledged as security for the repayment of that money and the interest thereon.

27 Notwithstanding anything contained in rule 6, in the case of the business of shipping, in which the Act applies, the sole proceeds of any business sold or the amount of compensation in respect of loss of ship or the amount of accumulation of recovery, whether awarded or not, shall be taken into account in computing the average amount of capital employed in such business.

Provided that any income received from investment of such funds shall be included in computing profits for purposes of the income profits tax.

28 For the purpose of ascertaining the average amount of capital employed in a business during any period, the profits or losses made in that period shall, except as far as the contrary is shown, be deemed—

(a) to have accrued on an even rate throughout the period; and

(b) to have resulted, in any account, in a corresponding increase or decrease, in the case only so, in the capital employed in the business.

29 Where, in accordance with the second proviso to section 5 of this Act, this Act is applicable to part only of a business, the capital employed in that part shall be computed separately from any other capital employed in the business, and all increases or decreases in capital employed in a business shall be ascertained on reference to capital employed in that part of the business only.

#### SCHEDULE III.

[See section 5 (5).]

Notes for determining the amount of capital held by a company through other companies.

1. Where, in the case of a number of companies, the first directly owned subsidiary shares capital of the second and the second directly owned subsidiary shares capital of the third, then, for the purposes of this Schedule, the first shall be deemed to own ordinary share capital of the third through the second and, if the third directly owned subsidiary

share capital of the fourth, the first shall be deemed to carry ordinary share capital of the fourth through the second and third, and the second shall be deemed to carry ordinary share capital of the fourth through the third, and so on.

2. In this Schedule—

(a) any number of companies of which the first directly owns ordinary share capital of the second and the most directly owned ordinary share capital of the second, but not one and so on, and, if they are more than three, any three or more of them, are referred to as "a series";

(b) in any series—

(i) that company which carries ordinary share capital of another (though the remainder is referred to as "the first series");

(ii) that other company the ordinary share capital of which is so carried is referred to as "the last owned company";

(iii) the remainder, if any only, is referred to as an "intermediary" or, if more than one, is referred to as a "chain of intermediaries";

(c) a company in a series which directly owns ordinary share capital of another company in the series is referred to as an "owner";

(d) any two companies in a series of which one owns ordinary share capital of the other directly, and not through one or more of the other companies in the series, are referred to as being directly related to one another.

3. Where every owner in a series owns the whole of the ordinary share capital of the company in which it is directly related, the first owner shall be deemed to own through the intermediary or chain of intermediaries the whole of the ordinary share capital of the last owned company.

4. Where one of the owners in a series owns a fraction of the ordinary share capital of the company in which it is directly related, and every other owner in the series owns the whole of the ordinary share capital of the company in which it is directly related, the first owner shall be deemed to carry that fraction of the ordinary share capital of the last owned company through the intermediary or chain of intermediaries.

5. Where—

(a) each of two or more of the owners in a series owns a fraction, and every other owner in the series owns the whole, of the ordinary share capital of the company in which it is directly related; or

(b) every owner in a series owns a fraction of the ordinary share capital of the company in which it is directly related;

the first owner shall be deemed to carry through the intermediary or chain of intermediaries such fraction of the ordinary share capital of the last owned company as results from the multiplication of those fractions.

6. Where the first owner in any series owns a fraction of the ordinary share capital of the last owned company in that series through the intermediary or chain of intermediaries in that series, and also owns another fraction or other fractions of the ordinary share capital of the last owned company, either—

(a) directly; or

(b) through any intermediary or intermediaries which is not a member or one of the members of that union; or  
 (c) through a chain or chains of intermediaries of which one or more or all are not members of that union; or  
 (d) in a case where the series consists of more than three companies through one intermediary or intermediaries which is a member or one of the members of the union, or through a chain or chains of intermediaries consisting of one but not all of the companies of which the chain or intermediaries is the same outside,  
 then, for the purpose of ascertaining the amount of the ordinary share capital of the two or more companies owned by the first owner, all those fractions shall be aggregated and the first owner shall be deemed to own the sum of those fractions.

G. H. SPENCE,

*Secretary to the Government of India.*

(Republished by order of His Excellency the Governor)

P. APPU NAIR,

*Secretary to Government, Legal Department*

The following Act of the Indian Legislature received the assent of the Governor-General on the 6th April, 1949, and is hereby promulgated for general information:—

# ACT No. XVI OF 1949.

*An Act to fix the duty on salt manufactured in, or imported by land into, certain parts of British India, to vary the rate of excise duty on sugar other than khandsari or palmeyra sugar leviable under the Sugar (Excise Duty) Act, 1934, to vary the rate of the excise and customs duty on motor spirit leviable under the Motor Spirit (Duties) Act, 1917, and the Indian Tariff Act, 1934, to fix maximum rates of postage under the Indian Post Office Act, 1926, and to fix rates of income-tax and super-tax.*

WHEREAS it is expedient to fix the duty on salt manufactured in, or imported by land into, certain parts of British India, to vary the rate of excise duty on sugar other than khandsari or palmeyra sugar, leviable under the Sugar (Excise Duty) Act, 1934, to vary the rate of the excise duty on motor spirit leviable under the Motor Spirit (Duties) Act, 1917, to vary the rate of the customs duty on motor spirit leviable under the Indian Tariff Act, 1934, to fix maximum rates of postage under the Indian Post Office Act, 1926, and to fix rates of income-tax and super-tax; It is hereby enacted as follows:—

1. (1) This Act may be called the Indian Finance <sup>Short title and extent.</sup> Act, 1949.

(2) It extends to the whole of British India.

2. The provisions of section 7 of the Indian Salt <sup>Provision of salt duty.</sup> Act, 1882, shall, in so far as they enable the Central Government to impose by rule made under that section a duty on salt manufactured in, or imported into, any part of British India, be construed as if, for the year beginning on the 1st day of April, 1949, they imposed such duty at the rate of one rupee and four annas per pound of eighty-two and two-sevenths pounds avoirdupois of salt manufactured in, or imported by land into, any such part, and such duty shall, for all the purposes of the said Act, be deemed to have been imposed by rule under that section.

EN-6-3

- Excise duty on sugar. 3. For clause (ii) of sub-section (2) of section 3 of the Sugar (Excise Duty) Act, 1934, the following shall be substituted, namely:—  
 “(ii) on all other sugar except palmerya sugar at the rate—  
 (a) of two rupees per cwt. in the case of sugar produced on or before the 29th day of February, 1940, and either issued out of a factory on or after that date or used within a factory on or after that date in the manufacture of any commodity other than sugar; and  
 (b) of three rupees per cwt. in the case of sugar produced on or after the 1st day of March, 1940.”
- Excise duty on motor spirit. 4. In sub-section (1) of section 3 of the Motor Spirit (Duties) Act, 1917, for the words “eight annas” the words “twelve annas” shall be substituted, and the provisions of section 5 of the Indian Finance (Supplementary and Extending) Act, 1931, so far as they relate to the levy of an additional duty on motor spirit shall cease to have effect.
- Excise duty on motor spirit. 5. In the First Schedule to the Indian Tariff Act, 1934, in item No. 27 (C), for the words “Ten annas per Imperial gallon” in the fourth column, the following words shall be substituted, namely:—  
 “The rate at which excise duty is for the time being leviable on motor spirit.”
- Income tax and super-tax. 6. For the year beginning on the 1st day of April, 1940, the Schedule contained in Schedule I to this Act shall be inserted in the Indian Post Office Act, 1926, as the First Schedule to that Act.
- Income tax and super-tax. 7. (1) Subject to the provisions of sub-section (2)—  
 (a) income-tax for the year beginning on the 1st day of April, 1940, shall be charged at the rates specified in Part I of Schedule II to the Indian Finance Act, 1939;  
 (b) rates of super-tax for the year beginning on the 1st day of April, 1940, shall, for the purposes of section 55 of the Indian Income-tax Act, 1922, be the rates specified in Part II of Schedule II to the Indian Finance Act, 1939;

Provided that in the case of an association of persons being a Co-operative Society, other than the Samiksha Khetwara' Society in the Bombay Presidency, for the time being registered under the Co-operative Societies Act, 1902, or under an Act of the Provincial Legislature governing the registration of Co-operative Societies, the rates of super-tax for the year beginning on the 1st day of April, 1930, shall be—

(1) On the first Rs. 25,000 of total income .. Nil.  
(2) On the balance of total income .. One anna 10 paise.

(3) In cases to which section 17 of the Indian Income-tax Act, 1922, applies, the tax chargeable shall be determined in accordance with the provisions of that section with reference to the rates imposed by sub-section (2).

(4) For the purpose of this section and of the rates of tax imposed by sub-section (2), the expression "total income" means total income as determined for the purposes of income-tax or super-tax, as the case may be, in accordance with the provisions of the Indian Income-tax Act, 1922.

#### SCHEDULE I.

Enacting to be inserted in the Indian Tax Act, 1930.

[See section 6.]

"TAX PAID SCHEDULE."

INLAND PORTLAND CEMENT.

[See section 7.]

Notes.

For a weight not exceeding one ton .. .. One anna.  
For every ton, or fraction thereof, exceeding one ton .. Half an anna.

Footnote

Single .. .. . Nil plus.  
Triple .. .. . One anna half value.

[T.B.3a]

*Book, Patent and Sample Patches.*

|   |             |
|---|-------------|
| For the first two and a half inches in breadth charged ..   | Six pice.   |
| For every additional two and a half inches, or fraction thereof, in extent of two and a half inches .. .. | Three pice. |

*Registered Newspapers.*

|   |                     |
|---|---------------------|
| For a weight not exceeding ten lbs. .. ..   | Quarter of an anna. |
| For a weight exceeding ten lbs. and not exceeding twenty lbs. .. ..   | Half an anna.       |
| For every twenty lbs. or fraction thereof, exceeding twenty lbs. .. ..  | Half an anna.       |
| In the case of more than one copy of the same issue of a registered newspaper being stored in the same packet .. .. |                     |
| For a weight not exceeding ten lbs. .. ..   | Half an anna.       |
| For every additional five lbs. or fraction thereof, in extent of ten lbs. .. ..                                     | Quarter of an anna. |

Provided that such packets shall not be delivered at any address a newspaper has shall be given to a consignee agent at the post office.

*Parcels.*

|  |              |
|--|--------------|
| For a weight not exceeding forty lbs. .. ..                          | Four annas.  |
| For every forty lbs. or fraction thereof, exceeding forty lbs. .. .. | Four annas." |

G. H. SPENCE,

Secretary to the Government of India.

(Republished by order of His Excellency the Governor)

P. APPU NAIR,

Secretary to Government, Legal Department.

The following Act of the Indian Legislature received the assent of the Governor-General on the 9th April 1940, and is hereby promulgated for general information.—

ACT No. XVII OF 1940.

*An Act further to amend the Factories Act, 1934, for a certain purpose.*

XIV of  
1934.

WHEREAS it is expedient to make provision for regulating labour in certain small factories, and for that purpose further to amend the Factories Act, 1934, it is hereby enacted as follows:—

1. This Act may be called the Factories (Amendment) Act, 1940.

2. After Chapter V of the Factories Act, 1934 (hereinafter referred to as the said Act), the following Chapter shall be inserted, namely:—

"CHAPTER V A.

*Small Factories.*

30A. (1) In this Act, unless there is anything repugnant in the subject or context, "small factory" means any premises including the precincts thereof wherein ten or more but less than twenty workmen are working or were working on any day of the preceding six months, and in any part of which a manufacturing process is being carried on with the aid of power, or is ordinarily so carried on, but does not include a mine subject to the operation of the Indian Mines Act, 1923:

IV of 1923.

Provided that the Provincial Government may, by notification in the official Gazette, declare any premises to be a small factory, notwithstanding that less than ten workmen are working thereon, if such premises would otherwise be a small factory.

(2) For the purposes of this Chapter an adolescent holding a certificate granted under this Act to work as an adult shall be deemed to be an adult.

30B. (1) All the provisions of this Act, except clause (7) of section 2, sections 4, 5, 6 and 7, sub-sections (2) and (4) of section 14, sections 15, 21, 22 and 23, sub-sections (1), (2) and (3) of section 33 and Chapter IV shall apply to, and in relation to, all small factories wherein any worker who is not, or is not deemed to be,

function of  
new Chapter  
V A in Act  
XIV of  
1934.

Certain  
provisions of  
this Act do  
not apply to  
small  
factories  
wherein  
adult labour  
is employed



an adult is employed; and in the provisions hereby made so applicable every reference to a factory shall be deemed to include, so far as may be, a reference to a small factory.

(2) The aforesaid provisions shall cease to apply to a small factory on the expiry of six months from the receipt by the Inspector of a notice in writing from the occupier that he has ceased to employ therein any worker who is not, or is not deemed to be, an adult, unless any such worker is employed therein on any day of the said six months:

Provided that if any such worker is thereafter employed in the small factory, the said provisions of this Act shall again apply thereto.

Certain  
other  
provisions of  
law not  
repealed.

39C. The provisions of this Chapter shall be in addition to, and not in derogation of, the provisions of the Employment of Children Act, 1938."

XXVI of  
1935.

G. H. SPENCE,  
*Secretary to the Government of India.*

(Repealed by order of His Excellency the Governor)

P. APPU NAIR,  
*Secretary to Government, Legal Department.*

The following Act of the Indian Legislature received the assent of the Governor-General on the 9th April 1940, and is hereby promulgated for general information:—

# ACT No. XVIII OF 1940.

*An Act to make certain provisions relating to service by European British subjects in the armed forces of, or in a civil capacity under, the Crown.*

WHEREAS it is expedient to make certain provisions relating to service by European British subjects in the armed forces of, or in a civil capacity under, the Crown; It is hereby enacted as follows:—

1. (1) This Act may be called the National Service (European British Subjects) Act, 1940. Short title, extent and commencement.

(2) It extends to the whole of British India, and applies also to European British subjects in any part of India.

(3) It shall come into force at once.

2. In this Act, unless there is anything repugnant in the subject or context,— Definitions.

(a) "competent authority" means, with reference to any person liable under this Act to be called up for enquiry, the Officer Commanding the military district, or Independent Area, or Sind Area or Delta Area, as the case may be, in which that person is for the time being resident;

(b) "European British subject" means any subject of His Majesty of European descent in the male line born, naturalised or domiciled in the British Islands or in any Dominion as defined in the Statute of Westminster, 1931, or in any Colony except Ceylon,

(c) "prescribed" means prescribed by rules made under this Act;

(d) "national service" means service in the armed forces of the Crown or in any civilian capacity under the Crown.

Liable to  
be called up  
for enquiry.

3. (1) Every male European British subject for the time being in India, not being—

- (a) a person in holy orders, or a regular minister of any religious denomination, or
- (b) a member of His Majesty's regular Naval, Military or Air Forces, or a member of any Reserve of any such force who is liable under his terms of service in such Reserve to be called up for service at any time and not only on partial or general mobilisation, or
- (c) a servant of the Crown, or
- (d) a person not included in clause (c) who is serving in the service of a federal railway or an Indian State railway or a minor railway as defined in the Government of India Act, 1935,

shall be liable under this Act to be called up for enquiry into his availability and fitness for national service.

(2) A person liable to be called up for enquiry under this Act shall remain so liable until he has completed his fiftieth year and no longer.

Calling up  
for enquiry.

4. (1) The competent authority may, after consultation with the National Service Advisory Committee constituted under section 5, cause to be served on any person, for the time being liable under this Act to be called up for enquiry, a written notice (hereinafter referred to in this Act as a calling up notice) stating that he is called up for enquiry into his fitness and availability for national service and requiring him to present himself to such person and at such place and at such time (not earlier than the seventh day after the date of the service of the notice) as may be specified in the notice, and to submit himself to examination by the National Service Advisory Committee constituted under section 5.

(2) Where a notice under sub-section (1) has been duly served on any person, the competent authority may, at any time while that person remains liable under this Act to be called up for enquiry, cancel the notice and cause to be served on him a further notice varying the original notice.

(3) A calling-up notice served on any person shall cease to have effect if, before the date on which he is thereby required to present himself, he ceases to be liable under this Act to be called up for enquiry.

(4) Such travelling and other allowances as may be prescribed shall be paid by the competent authority to any person required to present himself in accordance with any notice under this section.

5. (1) The Central Government shall constitute for each area and in each place as it thinks fit committees for this Act referred to as National Service Advisory Committees) to exercise the functions assigned to such committees by this Act.

(2) Each National Service Advisory Committee shall consist of not less than four members of whom one shall be an officer of one of His Majesty's Forces in India appointed by the competent authority, and the others shall be European British subjects, not being servants of the Crown, appointed by the Central Government.

(3) The Chairman of the Committee shall be appointed by the Committee.

(4) A National Service Advisory Committee shall have power to co-opt as additional members for such time or purpose as it thinks fit any persons qualified for appointment to the Committee by the Central Government.

(5) A National Service Advisory Committee may meet at such times and places as it thinks fit and shall meet when required to do so by the Central Government or by the competent authority.

(6) A National Service Advisory Committee shall have the powers of a Civil Court for the purpose of receiving evidence, administering oaths, enforcing the attendance of witnesses, and compelling the discovery of documents, and shall be deemed to be a Civil Court within the meaning of sections 480 and 482 of the Code of Criminal Procedure, 1908.

(7) A National Service Advisory Committee may order any person called up for enquiry under subsection (1) of section 4 to submit himself to be examined by a medical officer of the armed forces, and if

be questions the decision of that officer, to appear before a medical board convened under military regulations.

*Functions of  
National  
Service  
Advisory  
Committees.*

6. The following shall be the functions of National Service Advisory Committees, namely:—

- (a) when consulted by the competent authority, to advise that authority on the exercise of that authority's powers under sub-section (2) of section 4;
- (b) to examine the case of any person ordered under section 4 to present himself for enquiry, and to report to the competent authority whether such person is available (i.e., may be spared without detriment to the public interest from his existing employment) and is fit for national service;
- (c) when consulted by the Central Government, to advise the Central Government on any matter arising out of this Act which the Central Government may refer or is required by this Act to refer to the Committee.

*Taking into  
service on  
the advice of  
a National  
Service  
Advisory  
Committee.*

7. (1) When a National Service Advisory Committee reports that a person is available and fit for national service, the competent authority shall require such person to state whether he is or is not willing to undertake such service, and such person shall state accordingly.

(2) If such person states that he is willing to undertake national service the competent authority may specify the capacity for which such person is suitable, and if he serves in such capacity such person shall for the purposes of section 8 be deemed to be a person who has been taken into national service on the advice of a National Service Advisory Committee.

*Deference  
made.*

8. It shall be the duty of any employer by whom a person who has been taken into national service on the advice of a National Service Advisory Committee, or by whom a European British subject who has been called out for service in the Reserve of His Majesty's Regular Naval, Military or Air Forces at any time after the 2nd day of September 1939, and before the

termination of hostilities, or by whom a person subject to this Act who with the consent of his employers was between the 2nd day of September, 1939, and the coming into force of this Act granted an emergency commission or enlisted in His Majesty's armed forces or accepted for training as a cadet at an officers' training school, was employed, to reinstate him in his employment at the termination of that service, in an occupation and under conditions not less favourable to him than those which would have been applicable to him had he not been so taken into service as aforesaid :

Provided that if for any reason the reinstatement of such person or member is represented by the employer to be impracticable, either party may refer the matter to a tribunal constituted under section 9 and that tribunal shall after consideration pass an order either exempting the employer from the provisions of this section or requiring him to re-employ such person or member on such terms as it thinks suitable, or requiring him to pay to such person or member a sum in compensation for failure to re-employ not exceeding an amount equal to six months' remuneration at the rate at which his last remuneration was payable to him by the employer; and if any employer fails to obey the order of the tribunal, he shall be punishable with a fine which may extend to one thousand rupees, and the Court by which an employer is convicted under this section may order him (if he has not already been so required by the tribunal) to pay the person whom he has failed to re-employ a sum not exceeding an amount equal to six months' remuneration at the rate at which his last remuneration was payable to him by the employer, and any amount so required by the tribunal to be paid or so ordered by the Court to be paid shall be recoverable as if it were a fine imposed by such Court :

Provided further that in any proceedings under this section it shall be a defence for an employer to prove that the person formerly employed by him did not apply to the employer for reinstatement within a period of two months from the termination of the national service into which he was taken on the advice of a National Service Advisory Committee.

Tribunal.

9. (1) The Central Government shall constitute for such areas and in such places as it thinks fit tribunals to hear and decide any matters referred to it under the provision to section 8.

(2) Each tribunal shall consist of three members to be nominated by the Central Government, of whom one who shall be Chairman of the tribunal shall be a member of a Civil Service of the Crown not lower in status than a District and Sessions Judge, one shall be a military officer not below the rank of Brigadier, and one shall be a European British subject, not being a servant of the Crown.

(3) No person serving as a member of a National Service Advisory Committee constituted under section 5 shall while so serving be a member of a tribunal.

(4) A tribunal may meet at such times and places as it thinks fit and shall meet when required to do so by the competent authority.

(5) A tribunal shall have the powers of a Civil Court for the purposes of receiving evidence, administering oaths, enforcing the attendance of witnesses, and compelling the discovery and production of documents, and shall be deemed to be a Civil Court within the meaning of sections 480 and 482 of the Code of Criminal Procedure, 1898.

Y of 1944

Penalties and punishment.

10. (1) Whoever wilfully fails to comply with any notice issued under section 4 or with any order given under sub-section (7) of section 8, or sub-section (1) of section 7 shall be punishable with imprisonment which may extend to six months, or with fine which may extend to one thousand rupees, or with both.

(2) No Court inferior to that of a Presidency Magistrate or a Magistrate of the first class shall try any offence under this Act.

Service of notices.

11. Any notice to be served on any person for the purposes of this Act may be sent by post addressed to that person at his last known address.

Power to make rules.

12. (1) The Central Government may, by notification in the official Gazette, make rules for the purpose of giving effect to the provisions of this Act.

(2) Without prejudice to the generality of the foregoing power, the Central Government may make rules prescribing the forms of the notices referred to in sub-section (1) of section 4, the amount and manner of payment of the allowances referred to in sub-section (4) of section 4 and the procedure to be followed in references to a tribunal under the proviso to section 8.

13. Nothing in this Act shall apply to any person—

- (a) for the time being confined in a prison or lunatic asylum, or
- (b) who is under the age of eighteen or over the age of fifty.

Act not to apply to  
certain  
persons.

G. H. SPENCE,  
*Secretary to the Government of India.*

(Republished by order of His Excellency the Governor)

P. APPU NAIR,  
*Secretary to Government, Legal Department.*



The following Act of the Indian Legislature received the assent of the Governor General on the 10th April 1940, and is hereby promulgated for general information:—

ACT No. XIX OF 1939.

*An Act to amend the Defence of India Act, 1938.*

WHEREAS it is expedient to amend the Defence of India Act, 1938, for the purposes hereinafter appearing; it is hereby enacted as follows:—

XXXX of 1939

1. This Act may be called the Defence of India (Amendment) Act, 1939.

XXXX of 1939

2. In section 2 of the Defence of India Act, 1938 (hereinafter referred to as the said Act),—

Amendment of section 2 of Act XLIV of 1938.

(a) in clause (c) of sub-section (i), after the words "with foreign powers," the words "or with States in India, or to prejudice the maintenance of peaceful conditions in the tribal areas," shall be inserted;

(b) in sub-section (i), after the words "not being" the brackets and words " (except in the case of a Chief Commissioner's Province) " shall be inserted.

3. In section 18 of the said Act, after the word "from", in both places where it occurs, the words "or in respect of" shall be inserted.

Amendment of section 18 of Act XLIV of 1938.

G. H. SPENCE,

*Secretary to the Government of India*

(Republished by order of His Excellency the Governor)

P. APPU NAIR,

*Secretary to Government, Legal Department.*

The following Act of the Indian Legislature received the assent of the Governor General on the 10th April 1948, and is hereby promulgated for general information:—

ACT No. XX OF 1948.

*An Act further to amend the Insurance Act, 1938.*

WHEREAS it is expedient further to amend the Insurance Act, 1938, for the purposes hereinafter appearing; It is hereby enacted as follows:—

1. This Act may be called the Insurance (Amendment) Act, 1948.

2. To clause (7) of section 2 of the Insurance Act, 1938 (hereinafter referred to as the said Act), the following words shall be added, namely:—

"and any security issued by the Government of an Indian State and specified in as approved security for the purposes of this Act by the Central Government by notification in the official Gazette".

3. In section 3 of the said Act,—

(a) in sub-section (1), for the word "insurer" where it occurs for the first time, the word "person" shall be substituted, and to the sub-section the following proviso shall be added and shall be deemed always to have been added, namely:—

"Provided that in the case of an insurer who was carrying on any class of insurance business in British India at the commencement of this Act, failure to obtain a certificate of registration in accordance with the requirements of this sub-section shall not operate to invalidate any contract of insurance entered into by him if before the expiry of one month from the commencement of the Insurance (Amendment) Act, 1948, he has obtained that certificate";

(b) in clause (e) of sub-section (3), and in sub-section (3), for the words "British India" the word "India" shall be substituted;

(c) for sub-section (4) the following sub-section shall be substituted and shall be deemed always to have been substituted, namely:—

"(4) The Superintendent of Insurance shall cancel the registration of an insurer either wholly or in so far as it relates to a particular class of insurance business, as the case may be,—

(a) if the insurer fails to comply with the provisions of section 7 or section 93 as to deposits, or

(b) if the insurer is in liquidation or is adjudged an insolvent, or

(c) if the business or a class of the business of the insurer has been transferred to any person or has been transferred to or amalgamated with the business of any other insurer, or

(d) if the whole of the deposit made in respect of a class of insurance business has been returned to the insurer under section 93."

(d) in sub-section (5), for the word, brackets and figure "sub-section (4)" the words, brackets, letter and figure "clause (a) of sub-section (4)" shall be substituted and shall be deemed always to have been substituted;

(e) after sub-section (5) the following sub-sections shall be inserted and shall be deemed always to have been inserted, namely:—

"(5A) When the Superintendent of Insurance cancels any registration under clause (b), clause (c) or clause (d) of sub-section (4) the cancellation shall take effect on the date on which notice of the order of cancellation is served on the insurer.

(5B) When a registration is cancelled the insurer shall not, after the cancellation has taken effect, enter into any new contracts of insurance, but all rights and liabilities in

respect of contracts of insurance entered into by him before such cancellation takes effect shall, subject to the provisions of sub-section (2D), continue as if the cancellation had not taken place.

(5C) Where a registration is cancelled under clause (a) of sub-section (4), the Superintendent of Insurance may at his discretion revive the registration, if the insurer within six months from the date on which the cancellation took effect makes the deposits required by section 7 or section 58, as the case may be, and complies with any directions which may be given to him by the Superintendent of Insurance.

(5D) Where a registration is cancelled under sub-section (4) and the insurer is a company incorporated under the Indian Companies Act, 1913, or under the Indian Companies Act, 1892, or under the Indian Companies Act, 1908, or under any Act repealed thereby, the Superintendent of Insurance shall, as soon as may be after the expiry of six months from the date on which the cancellation took effect, apply to the Court for an order to wind up the insurance company, or to wind up the affairs of the company in respect of a class of insurance business, unless the registration of the insurance company has been revived under sub-section (5C) or an application for winding up the company has been already presented to the Court. The Court may proceed as if an application under this sub-section were an application under sub-section (5) of section 53, or sub-section (f) of section 58, as the case may be."

(f) in sub-section (5), for the words "the Act" the words "this section" shall be substituted, and for the words "grant the insurer" the words "register the insurer and grant him" shall be substituted.

20-1-18

VII of 1918,  
VI of 1910,  
X of 1911.

Amendment  
of section 7,  
Act IV of  
1890.

4. In section 7 of the said Act,—

(a) in sub-section (2),—

(i) for the words "cash or approved securities estimated at the market value of the securities on the day of deposit of the amount hereafter specified, namely," the words "the amount hereafter specified either in cash or in approved securities estimated at the market value of the securities on the day of deposit, or partly in cash and partly in approved securities so estimated," shall be substituted and shall be deemed always to have been substituted;

(ii) in clause (d), for the words "is accident and miscellaneous insurance including workmen's compensation and motor car insurance" the following shall be substituted and shall be deemed always to have been substituted, namely:—

"is miscellaneous insurance only, that is to say, insurance which is not in the opinion of the Central Government principally or wholly of any kind or kinds included in clauses (a), (b), or (c)";

(iii) in clauses (e), (f), (g), (h) and (i), for the word "includes" the word "is" shall be substituted;

(iv) the word "and" at the end of clause (i) and the whole of clause (j) shall be omitted;

(v) the following proviso shall be added to the sub-section, namely:—

"Provided that, where the business done or to be done is marine insurance only and relates exclusively to country craft or its cargo or both, the amount to be deposited under this sub-section shall be ten thousand rupees only.";

(b) in sub-section (7), for the words "on the day of the first deposit made in compliance with this Act" the words "as at the date of the commencement of this Act" and for the words "in respect of the life

insurance business of the insurer " the words " as the instalment or as part of the instalment is to be made under the foregoing provisions of this section before the application for registration is made whether any such application is or is not in fact made " shall be substituted and shall be deemed always to have been substituted, respectively;

(c) in sub-section (8), after the words " to the credit of the insurer and shall " the words " except to the extent, if any, in which the cash has been invested in securities under sub-section (9A) " shall be inserted and shall be deemed always to have been inserted;

(d) for sub-section (8) the following sub-sections shall be substituted and shall be deemed always to have been substituted, namely:—

" (9) The insurer may at any time replace any securities deposited by him under this section with the Reserve Bank of India either by cash or by other approved securities or partly by cash and partly by other approved securities, provided that such cash, or the value of such other approved securities estimated at the market rates prevailing at the time of replacement, or such cash together with such value, as the case may be, is not less than the value of the securities replaced estimated at the market rates prevailing when they were deposited.

(9A) The Reserve Bank of India shall, if so requested by the insurer,—

(a) sell any securities deposited by him with the Bank under this section and hold the cash realised by such sale as deposit, or

(b) invest in approved securities specified by the insurer the whole or any part of a deposit held by it in cash or the whole or any part of cash received by it on the sale of or on the maturing of securities deposited by the insurer, and hold the securities in which investment is so made as deposit.

(18) Where sub-section (14) applies,—

(a) if the cash realised by the sale of or on the maturing of the securities (excluding in the former case the interest accrued) falls short of the market value of the securities at the date on which they were deposited with the Bank, the insurer shall make good the deficiency by a further deposit either in cash or in approved securities estimated at the market value of the securities on the day on which they are deposited, or partly in cash and partly in approved securities so estimated, within a period of two months from the date on which the securities matured or were sold or where the securities matured or were sold before the 21st day of March, 1940, within a period of four months from the commencement of the Insurance (Amendment) Act, 1940; and unless he does so the insurer shall be deemed to have failed to comply with the requirements of this section as to deposits; and

(b) if the cash realised by the sale of or on the maturing of the securities (excluding in the former case the interest accrued) exceeds the market value of the securities at the date on which they were deposited with the Bank, the Central Government may, if satisfied that the full amount required to be deposited under sub-section (1) is in deposit, direct the Reserve Bank to return the excess;

(c) in sub-section (10), after the words "approved securities" the words "estimated at the market value of the securities on the day of deposit, or partly in cash and partly in such securities," shall be inserted.

Amendment  
of section  
27, Act 17 of  
1939.

5 In the proviso to sub-section (7) of section 27 of the said Act, for the words "commencement of this Act" the figures and words "30th day of June, 1939," shall be substituted.

## 6. In section 28 of the said Act,—

Amendment  
of section  
28, Act 19  
of 1935.

(a) in sub-section (7), after the word and figure "section 27" the words "and all other particulars necessary to establish that the requirements of that section have been complied with" shall be inserted;

(b) in sub-section (8),—

(i) after the word and figure "section 27" the following shall be inserted, namely:—

"or for the purpose of securing the particulars necessary to establish that the requirements of that section have been complied with";

(ii) for the words "and the insurer shall comply with all requisitions made by the Superintendent in that behalf" the following shall be substituted, namely:—

"The insurer shall comply with any requisition made in this behalf by the Superintendent of Insurance, and if he fails to do so within two months from the receipt of the requisition he shall be deemed to have made default in complying with the requirements of this section."

## 7. In section 35 of the said Act,—

Amendment  
of section  
35, Act 19  
of 1935.

(a) in sub-section (7), after the words "shall be transferred to" the words "any person or" shall be inserted and for the words "insurers concerned" the words "parties concerned" shall be substituted;

(b) in sub-section (8), for clauses (b) and (c) the following shall be substituted, namely:—

"(b) balance-sheets in respect of the insurance business of each of the insurers concerned in such amalgamation or transfer, prepared in the Form set forth in Part II of the First Schedule and in accordance with the regulations contained in Part I of that Schedule;

(c) actuarial reports and abstracts in respect of the life insurance business of each of the insurers so concerned, prepared in conformity with the requirements of Part II of



the Fourth and Fifth Schedules and in accordance with the regulations contained in Part I of the Schedule concerned;

(d) a report on the proposed amalgamation or transfer, prepared by an independent assessor who has never been professionally connected with any of the parties concerned in the amalgamation or transfer at any time in the five years preceding the date on which he signs his report;

(e) any other reports on which the scheme of amalgamation or transfer was founded.

The balance-sheets, reports and abstracts referred to in clauses (b), (c) and (d) shall all be prepared as at the date at which the amalgamation or transfer if sanctioned by the Court is to take effect, which date shall not be more than twelve months before the date on which the application to the Court is made under this section.

Provided that if the Central Government so directs in the case of any particular issuer there may be substituted respectively for the balance-sheet, report and abstract referred to in clauses (b) and (c) prepared in accordance with this sub-section certified copies of the last balance-sheet and last report and abstract prepared in accordance with sections 11 and 13, if that balance-sheet is prepared as at a date not more than twelve months, and that report and abstract as at a date not more than five years, before the date on which the application to the Court is made under this section."

Amendment  
of section  
26, Act IV  
of 1934.

8. To section 26 of the said Act the following words shall be added, namely:—

"and shall make such consequential orders as are necessary to give effect in the arrangement, including orders as to the disposal of any deposit made under section 7 or section 30."

Amendment  
of section  
42, Act IV  
of 1932.

9. In sub-section (5) of section 42 of the said Act,—

(a) for the words "shall expire on the 31st day of March in each year" the words "shall

remain in force for a period of twelve months only from the date of issue" shall be substituted;

(4) to the sub-section the following proviso shall be added, namely:—

"Provided that when any licence is issued or renewed within the year beginning on the day on which the Insurance (Amendment) Act, 1940, came into operation, the Superintendent of Insurance may specify the date, not being earlier than one year nor later than two years from the date of issue or renewal, on which the licence shall cease to be in force:

Provided further that the Central Government may, by notification in the official Gazette, make provision in respect of licences in force at the commencement of the Insurance (Amendment) Act, 1940, extending the period for which they are to remain in force by a term of from one to sixteen months."

10. For sections 65 and 66 of the said Act the following sections shall be substituted and shall be deemed always to have been substituted, namely:—

*Substitution of new sections for sections 65 and 66, Act 25 of 1939.*

"65. (1) In this Part 'provident society' means a person who, or a body of persons (whether corporate or unincorporate) which, not being an insurer regulated for the time being under Part II of this Act, carries on the business of insuring the payment, on the happening of any of the contingencies mentioned in sub-section (2), of—

*Definition of "provident society".*

(a) an annuity of or equivalent to fifty rupees or less, payable for an uncertain period, or

(b) a gross sum of five hundred rupees or less, whether paid or payable in a lump sum or in two or more instalments over a certain period,

exclusively in both cases (a) and (b) of any profit or bonus not being a guaranteed profit or bonus.

*Explanation.*—For the purposes of this sub-section, a period is 'certain' if its duration is ascertainable in advance and 'uncertain' if its duration is not so ascertainable.

(2) The contingencies referred to in sub-section (1) are the following, namely:—

- (a) the birth, marriage or death of any person or the survival by a person of a stated or implied age or contingency;
- (b) failure of issue;
- (c) the occurrence of a social, religious or other ceremonial occasion;
- (d) loss of or retirement from employment;
- (e) disablement in consequence of sickness or accident;
- (f) the necessity of providing for the education of a dependent;
- (g) any other contingency which may be prescribed or which may be authorized by the Provincial Government with the approval of the Central Government.

(3) For the purposes of sub-sections (1) and (2)—

- (a) contracts entered into before the commencement of this Act shall not be taken into account;
- (b) two or more policies issued to one person shall, for the purposes of determining whether the limits fixed by sub-section (1) have or have not been exceeded, be deemed to be one policy if the contingencies on the happening of which the sums are payable under the policies (whether the contingencies be the same or different) relate to one person only, whether he be the policy-holder or some other person.

(4) Every person or body of persons for the time being registered as a provident society under the Provident Insurance Societies Act, 1912, and every person or body of

persons for the time being registered as a provident society under this Act shall be deemed to be a provident society for all the purposes of this Act.

(5) If any question arises whether any person or body of persons is or is not a provident society within the meaning of this section, the Superintendent of Insurance shall decide the question and his decision shall be final.

26. No provident society shall undertake any form of insurance not falling within the limits fixed by sub-section (1) of section 65, nor shall any provident society be eligible to be registered under section 5 " Amendment of section 26, Act IV of 1938.

31. In sub-section (2) of section 73 of the said Act, after the brackets and figure " (2) " the brackets, figures and letters " (54), (55) " shall be inserted, and after the word and figure " section 5 " the words and figure " and of section 9 " shall be inserted. Amendment of section 31, Act IV of 1938.

32. In section 84 of the said Act, before the word and figure " section 45 " the words, brackets and figure " sub-section (8) of " shall be inserted. Amendment of section 32, Act IV of 1938.

33. In section 85 of the said Act—

(a) in sub-section (2)—

(i) for the words " any director or officer of the society " the words " any director, manager, managing agent, auditor, actuary, officer or partner of the society " shall be substituted; Amendment of section 33, Act IV of 1938.

(ii) for the words " a director or officer of the society is a director or partner " the following words shall be substituted, namely:—

" a director, manager, managing agent, actuary, officer or partner of the society is a director, manager, managing agent, actuary, officer or partner ";

(b) after sub-section (2) the following sub-section shall be inserted, namely:—

"(54) Any loan prohibited under sub-section (2), made before and outstanding at the commencement of the Insurance (Amendment) Act, 1938, shall be repaid before the

1st day of January 1941, and in case of default the director, manager, managing agent, auditor, secretary, officer or partner who has received the loan or is connected with the concern which has received the loan, as the case may be, shall cease to hold office in or be a partner of the society and shall be ineligible to hold office in or be a partner of the society until the loan is repaid."

- (c) in sub section (4), for the words "or officer" the words "manager, managing agent, auditor, secretary, officer or partner" shall be substituted.

Inserting of new section 105A in Act IV of 1926.

Section to read after insertion of Section 105A.

14. After section 100 of the said Act the following section shall be inserted, namely:—

"105A (2) When application is made to the Court for the making of any order to which this section applies the Court shall, unless the Superintendent of Insurance has himself made the application or has been made a party thereto, send a copy of the application together with intimations of the date fixed for the hearing thereof to the Superintendent of Insurance, and shall give him an opportunity of being heard.

- (3) The orders to which this section applies are the following, namely:—

- (a) an order for the attachment in execution of a decree of any deposit made under section 7 or section 58;
- (b) an order under section 9 or section 56 for the return of any such deposit;
- (c) an order under section 31 sanctioning any arrangement for the transfer or amalgamation of life insurance business or any order consequential thereon;
- (d) an order for the winding up of an insurance company or a provident society;
- (e) an order under section 58 confirming a scheme for the partial winding up of an insurance company;

(f) and order under section 50 reducing the amount of the insurance contracts of a provident society."

15. After section 110 of the said Act the following sections shall be inserted, namely:—

Insertion of new sections 109A and 109B in Act 19 of 1938.

"109A. The Superintendent of Insurance may by general or special order delegate any of his powers or duties under this Act to any person subordinate to him. The exercise or discharge of any of the powers or duties so delegated shall be subject to such restrictions, limitations and conditions, if any, as the Superintendent of Insurance may impose, and shall be subject to his control and revision.

Delegation of powers and duties of Superintendent of Insurance.

110B. Every document which is required by this Act or by any rule made thereunder to be signed by the Superintendent of Insurance or by any person subordinate to him or by any officer authorized by him under sub-section (f) of section 42 shall be deemed to be properly signed, if it bears a facsimile of the signature of such Superintendent, person or officer printed, engraved, lithographed or impressed by any other mechanical process approved by the Central Government."

Signature of documents.

16. In section 114 of the said Act,—

Amendment of section 114, Act 19 of 1938.

(a) in sub-section (2),—

(i) in clause (b), before the word and figure "section 50," the words, brackets and figure "sub-section (2) of " shall be inserted;

(ii) the word "and" at the end of clause (2) shall be omitted;

(iii) after clause (f) the following clause shall be inserted, namely:—

"(g) any other matter which is to be or may be prescribed;"

(iv) the proviso shall be omitted;

(B) sub-section (7) shall be re-numbered as sub-section (4) and the following shall be inserted as sub-section (7), namely:—

“(7) Every rule made under this section shall be laid as soon as may be after it is made before each of the Chambers of the Central Legislature, while it is in session, for a total period of one month which may be comprised in one session or in two or more sessions, and if before the expiry of that period, or where the period for which the rule is so laid before one Chamber does not coincide with that for which it is so laid before the other, before the expiry of the later of these periods, both Chambers agree in making any modification in the rule or both Chambers agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be.”

Amendment  
of section  
116, Act IV  
of 1922

17. In section 116 of the said Act,—

(a) for the words, figures and brackets “from the provisions of section 7 or section 68 relating to deposits or from the provisions of sub-section (2) of section 27 relating to the keeping of assets in India” the words “from any of the provisions of this Act which may be specified in the notification” shall be substituted;

(b) to the section the following proviso shall be added, namely:—

“Provided that no such notification shall be issued unless the Central Government is satisfied that insurers constituted, incorporated or domiciled in British India are under the law or practice in such State entitled therein to benefits corresponding to those conferred by the notification or to those which in the opinion of the Central Government are at least equivalent thereto.”

18. In Form A contained in Part II of the First <sup>Amendment</sup> Schedule to the said Act, in the first column, in the <sup>of Form</sup> entry "Accident and Miscellaneous Insurance Business <sup>Schedule</sup> as at new Account" the words "Accident and" shall be <sup>omit</sup> omitted.

19. In the Third Schedule to the said Act—

(a) in Part I, in regulation 2, the words "accident and" and the words "including workmen's compensation and motor car insurance" <sup>of Third Schedule, Act IV of 1938.</sup> shall be omitted;

(b) in Part II.—

(i) in note (c) appended to Form I, for the words "payable outside India" the words "ordinarily paid outside India" shall be substituted, and the following sentence shall be added, namely:—

"If any question arises whether any premiums are ordinarily paid outside India, the Superintendent of Insurance shall decide the question and his decision shall be final."

(ii) in the heading to Form F, the words "Accident and" and the words "including Workmen's Compensation and Motor Car Insurance Business" shall be omitted.

G. H. SPENCE,  
Secretary to the Government of India.

(Republished by order of His Excellency the Governor)

P. APPU NAIR,  
Secretary to Government, Legal Department.



The following Act of the Indian Legislature received the assent of the Governor-General on the 16th April 1940, and is hereby promulgated for general information:—

ACT No. XXI OF 1940.

*An Act further to amend the Indian Tariff Act, 1934.*

WHEREAS it is expedient further to amend the Indian Tariff Act, 1934, for the purpose hereinafter appearing, It is hereby enacted as follows:—

1. This Act may be called the Indian Tariff (Amendment) Act, 1940.

2. In the First Schedule to the Indian Tariff Act, 1934, in Item No. 15 (1), in the third column the word "Revenue" shall be inserted, and in the fourth column for the word "Five" the figure and words "3 per cent of ad valorem" shall be substituted.

G. H. SPENCE,

*Secretary to the Government of India.*

(Republished by order of His Excellency the Governor)

P. APPU NAIR,

*Secretary to Government, Legal Department*

The following Act of the Indian Legislature received the assent of the Governor-General on the 10th April, 1940, and is hereby promulgated for general information.---

ACT No. XXIII OF 1940.

*An Act further to amend the Indian Tariff Act, 1934.*

XXIII of  
1940.

WHEREAS it is expedient further to amend the Indian Tariff Act, 1934, for the purpose hereinafter appearing, It is hereby enacted as follows:—

1. This Act may be called the Indian Tariff (Second Amendment) Act, 1940.

XXIII of  
1940.

2. In the First Schedule to the Indian Tariff Act, 1934,—

Amendment  
of the First  
Schedule,  
Act No. XXIII  
of 1940.

(a) in Items Nos. 10 (1), 50 (2) and 11 (1), in the last column, for the figure "1940" the figure "1941" shall be substituted;

(b) in Items Nos. 46, 46 (1), 47, 47 (1), 48 and 48 (1), in the last column, for the figure "1940" the figure "1942" shall be substituted.

G. H. SPENCE,

*Secretary to the Government of India.*

(Republished by order of His Excellency the Governor)

P. APPU SAIR,

*Secretary to Government, Legal Department.*

The following Act of the Indian Legislature received the assent of the Governor-General on the 19th April, 1946, and is hereby promulgated for general information:—

# ACT No XXIII OF 1946.

*An Act to regulate the import, manufacture, distribution and sale of drugs.*

WHEREAS it is expedient to regulate the import into, and the manufacture, distribution and sale in, British India of drugs;

AND WHEREAS the Legislatures of all the Provinces have passed resolutions in terms of section 103 of the Government of India Act, 1935, in relation to each of the abovesentitled matters and matters ancillary thereto as are enumerated in List II of the Seventh Schedule to the said Act; It is hereby enacted as follows:—

## CHAPTER I.

### *Introductory.*

1. (1) This Act may be called the Drugs Act, 1946. Short title, extent and commencement.
- (2) It extends to the whole of British India.
- (3) It shall come into force at once; but Chapter III shall take effect only from such date as the Central Government may, by notification in the official Gazette, appoint in this behalf, and Chapter IV shall take effect in a particular Province only from such date as the Provincial Government may, by like notification, appoint in this behalf.

2. The provisions of this Act shall be in addition Application of section 103 of Act, 1935. to, and not in derogation of, the Dispensary Drugs Act, 1930, and any other law for the time being in force.

3. In this Act, unless there is anything repugnant Interpretation. in the subject or context,—

- (a) "the Board" means the Drugs Technical Advisory Board constituted under section 5;
- (b) "drug" includes all medicines for internal or external use of human beings or animals, and all substances intended to be used for or

in the treatment, mitigation or prevention of disease in human beings or animals, other than medicines and substances extensively used or prepared for use in accordance with the Ayurvedic or Unani systems of medicine;

- (f) "to import", with its grammatical variations and cognate expressions, means to bring into British India;
- (g) "patent or proprietary medicine" means a drug which is a remedy or prescription prepared for internal or external use of human beings or animals, and which is not for the time being recognised by the Permanent Commission on Biological Standardisation of the League of Nations or in the latest edition of the British Pharmacopoeia or the British Pharmacopoeial Code or any other pharmacopoeia authorised in this behalf by the Central Government after consultation with the Board;
- (h) "prescribed" means prescribed by rules made under Chapter II or Chapter III by the Central Government, or under Chapter IV by the Provincial Government.

*Presumption as to poisonous substances.*

4. Any substance specified as poisonous by rule made under Chapter III or Chapter IV shall be deemed to be a poisonous substance for the purposes of Chapter III or Chapter IV, as the case may be.

## CHAPTER II.

*The Drugs Technical Advisory Board, the Central Drugs Laboratory and the Drugs Consultative Committee.*

*The Drugs Technical Advisory Board.*

5. (1) The Central Government shall, as soon as may be, constitute a Board (to be called the Drugs Technical Advisory Board) to advise the Central Government and the Provincial Governments on technical matters arising out of the administration of this Act and to carry out the other functions assigned to it by this Act.

(2) The Board shall consist of the following members, *namely* :—

- (i) the Director-General, Indian Medical Service, *ex officio*, who shall be Chairman;
- (ii) the Director of the Central Drugs Laboratory, *ex officio*;
- (iii) the Director of the Central Research Institute, *ex officio*;

(iv) the Director of the Imperial Veterinary Research Institute, *Muktesar, ex officio*;

(v) the Chief Chemist, Central Revenue, *ex officio*;

(vi) two persons holding the appointment of Government Analyst under this Act, to be nominated by the Central Government;

(vii) one pharmacologist and one pharmaceutical chemist to be elected by the Scientific Advisory Board of the Indian Research Fund Association;

(viii) three persons to be elected by the Medical Council of India, two of whom shall be from among teachers of medicine or therapeutics on the staff of a university or college in British India providing a course of study which qualifies for admission to the examination for a degree which is a recognised qualification under the Indian Medical Council Act, 1933, and one shall be a registered medical practitioner not being a servant of the Crown;

(ix) one member of the pharmaceutical profession, to be nominated by the Central Government;

(x) two persons to be elected by the Council of the Indian Chemical Society;

(xi) one person to be elected by the Central Council of the Indian Medical Association and one person to be elected by the branches in India of the British Medical Association.

(3) The nominated and elected members of the Board shall hold office for three years, but shall be eligible for re-nomination and re-election.

(1) The Board may, subject to the previous approval of the Central Government, make by-laws fixing a quorum and regulating its own procedure and the conduct of all business to be transacted by it.

(2) The Board may constitute sub-committees and may appoint to such sub-committees for such periods, not exceeding three years, as it may decide, or temporarily for the consideration of particular matters, persons who are not members of the Board.

(3) The functions of the Board may be exercised notwithstanding any vacancy therein.

(4) The Central Government shall appoint a person to be Secretary of the Board and shall provide the Board with such clerical and other staff as the Central Government considers necessary.

The Central  
Drugs Laboratory

5. (1) The Central Government shall, as soon as may be, establish a Central Drugs Laboratory under the control of a Director to be appointed by the Central Government, to carry out the functions entrusted to it by this Act or any rules made under this Chapter:

Provided that, if the Central Government so prescribes, the functions of the Central Drugs Laboratory in respect of any drug or class of drugs shall be carried out at the Central Research Institute, Kanpur, or at any other prescribed Laboratory and the functions of the Director of the Central Drugs Laboratory in respect of such drug or class of drugs shall be exercised by the Director of that Institute or of that other Laboratory, as the case may be.

(2) The Central Government may, after consultation with the Board, make rules prescribing—

(a) the functions of the Central Drugs Laboratory;

(b) the procedure for the grant of certificates of registration under this Act by the said Laboratory in respect of patent or proprietary medicines not having displayed on the label or container thereof the true formula or list of ingredients contained therein in a manner readily intelligible to members of the medical profession, the forms of such certificates and the fees payable therefor;

- (c) the procedure for preserving the secrecy of the formulae of patent or proprietary medicines when disclosed to the said Laboratory under this Act;
- (d) the procedure for the admission to the said Laboratory under Chapter IV of samples of drugs for analysis or test, the forms of the Laboratory's reports thereon and the fees payable in respect of such reports;
- (e) such other matters as may be necessary or expedient to enable the said Laboratory to carry out its functions;
- (f) the matters necessary to be prescribed for the purposes of the proviso to sub-section (1).

7. (1) The Central Government may constitute an advisory committee to be called "the Drugs Consultative Committee" to advise the Central Government, the Provincial Governments and the Drugs Technical Advisory Board on any matter tending to secure uniformity throughout the Province in the administration of this Act.

*Drugs Consultative Committee.*

(2) The Drugs Consultative Committee shall consist of two representatives of the Central Government to be nominated by that Government and one representative of each Provincial Government to be nominated by the Provincial Government concerned.

(3) The Drugs Consultative Committee shall meet when required to do so by the Central Government and shall have power to regulate its own procedure.

### CHAPTER III.

#### *Import of Drugs.*

8. (1) For the purposes of this Chapter the expression "standard quality" when applied to a drug means that the drug complies with the standard set out in the Schedule.

*Standard quality of drugs.*

(2) The Central Government, after consultation with the Board and after giving by notification in the official Gazette not less than three months' notice of its intention so to do, may by a like notification add to or otherwise amend the Schedule for the purposes of this Chapter, and thereupon the Schedule shall be deemed to be amended accordingly.

**Misbranded  
drugs.**

9. For the purposes of this Chapter a drug shall be deemed to be misbranded—

- (a) if it is an imitation of, or substitute for, or resembles in a manner likely to deceive, another drug, or bears upon it or upon its label or container the name of another drug, unless it is plainly and conspicuously marked so as to reveal its true character and its lack of identity with such other drug; or
- (b) if it purports to be the product of a place or country of which it is not truly a product; or
- (c) if it is imported under a name which belongs to another drug; or
- (d) if it is so coloured, coated powdered or polished that damage is concealed, or if it is made to appear of better or greater therapeutic value than it really is, or
- (e) if it is not labelled in the prescribed manner; or
- (f), if its label or container or anything accompanying the drug bears any statement, design or device which makes any false claim for the drug or which is false or misleading in any particular; or
- (g) if the label or container bears the name of an individual or company purporting to be the manufacturer or producer of the drug, which individual or company is fictitious or does not exist.

**Prohibition  
of import of  
certain  
drugs.**

10. From such date as may be fixed by the Central Government by notification in the official Gazette in this behalf, no person shall import—

- (a) any drug which is not of standard quality;
- (b) any misbranded drug;
- (c) any drug for the import of which a licence is prescribed, otherwise than under, and in accordance with, such licence;
- (d) any patent or proprietary medicine, unless there is displayed in the prescribed manner on the label or container thereof either the true formula or list of ingredients contained in it in a manner readily intelligible to members of



the medical profession, or the number of the certificate of registration granted in the prescribed manner in respect of such medicine by the Central Drugs Laboratory after being

correctly informed of the formula of such medicine;

(d) any drug which by means of any statement, design or device accompanying it or by any other means, purports or claims to cure or mitigate any such disease or ailment, or to have any such other effect, as may be prescribed;

(f) any drug the import of which is prohibited by rule made under this Chapter:

Provided that nothing in this section shall apply to the import, subject to prescribed conditions, of small quantities of any drug for the purpose of examination, test or analysis or for personal use.

Provided further that the Central Government may, after consultation with the Board, by notification in the official Gazette, permit, subject to any conditions specified in the notification, the import of any drug or class of drugs not being of standard quality.

Explanation.—The formula or list of ingredients mentioned in clause (f) shall be deemed to be true and a sufficient compliance with that sub-clause if, without disclosing a full and detailed recipe of the ingredients, it indicates correctly all potent or poisonous substances contained therein together with an approximate statement of the composition of the medicine.

11. (1) The law for the time being in force relating to sea customs and to goods, the import of which is prohibited by section 18 of the Sea Customs Act, 1878, shall, subject to the provisions of section 13 of this Act, apply in respect of drugs the import of which is prohibited under this Chapter, and officers of Customs and officers empowered under that Act to perform the duties imposed thereby on a Customs Collector and other officers of Customs, shall have the same powers in respect of such drugs as they have for the time being in respect of such goods as aforesaid.

Application of law relating to sea customs and to goods to drugs the import of which is prohibited under this Chapter.

(2) Without prejudice to the provisions of sub-section (1), the Customs Collector, or any servant of the Crown authorised by the Provincial Government in this behalf, may detain any imported package which he suspects to contain any drug the import of which is prohibited under this Chapter, and shall forthwith report such detention to the Director of the Central Drugs Laboratory and, if required by him, forward the package or samples of any suspected drug found therein to the said Laboratory.

Power of  
Provincial  
Government  
to make  
rules.

12. (1) The Central Government may, after consultation with the Council and after previous publication by notification in the official Gazette, make rules for the purpose of giving effect to the provisions of this Chapter.

(2) Without prejudice to the generality of the foregoing power, such rules may—

- (a) specify the drugs or classes of drugs for the import of which a licence is required, and prescribe the form and conditions of such licences, the authority empowered to issue the same, and the fees payable therefore;
- (b) prescribe the methods of test or analysis to be employed in determining whether a drug is of standard quality;
- (c) prescribe, in respect of biological and organo-metallic compounds, the units or methods of standardisation;
- (d) specify the diseases or ailments which an imported drug may not purport or claim to cure or mitigate and such other effects which such drug may not purport or claim to have;
- (e) prescribe the conditions subject to which small quantities of drugs, the import of which is otherwise prohibited under this Chapter, may be imported for the purposes of examination, test or analysis or for personal use;
- (f) prescribe the places at which drugs may be imported, and prohibit their import at any other place;

- (g) require the date of manufacture and the date of expiry of potency to be clearly and truly stated on the label or container of any specified imported drug or class of such drug, and prohibit the import of the said drug or class of drug after the expiry of a specified period from the date of manufacture;
- (h) regulate the subvention by importers, and the securing, of samples of drugs for examination, test or analysis by the Central Drugs Laboratory, and prescribe the fees, if any, payable for such examination, test or analysis;
- (i) prescribe the evidence to be supplied, whether by accompanying documents or otherwise, of the quality of drugs sought to be imported, the procedures of officers of Customs in dealing with such evidence, and the manner of storage at places of import of drugs detained pending admission;
- (j) provide for the exemption, conditionally or otherwise, from all or any of the provisions of this Chapter and the rules made thereunder of drugs imported for the purpose only of transport through, and export from, British India;
- (k) prescribe the conditions to be observed in the packing in bottles, packages or other containers of imported drugs;
- (l) regulate the mode of labelling drugs imported for sale in packages, and prescribe the matters which shall or shall not be included in such labels;
- (m) prescribe the maximum proportion of any poisonous substance which may be added to or contained in any imported drug, prohibit the import of any drug in which that proportion is exceeded, and specify substances which shall be deemed to be poisonous for the purposes of this Chapter and the rules made thereunder;

(e) require that the accepted scientific name of any specified drug shall be displayed in the prescribed manner on the label or wrapper of any imported patent or proprietary medicine containing such drug;

(d) provide for the exemption, conditionally or otherwise, from all or any of the provisions of this Chapter or the rules made thereunder of any specified drug or class of drugs.

**Offence.** 13. (1) Whoever contravenes any of the provisions of this Chapter or of any rule made thereunder shall, in addition to any penalty to which he may be liable under the provision of section 11, be punishable with imprisonment which may extend to one year, or with fine which may extend to five hundred rupees, or with both.

(2) Whoever, having been convicted under sub-section (1), is again convicted under that sub-section shall, in addition to any penalty as aforesaid, be punishable with imprisonment which may extend to two years, or with fine which may extend to one thousand rupees, or with both.

**Confiscation.** 14. Where any offence punishable under section 13 has been committed, the consignment of the drug in respect of which the offence has been committed shall be liable to confiscation.

**Jurisdiction.** 15. No Court inferior to that of a Presidency Magistrate or of a Magistrate of the first class shall try an offence punishable under section 13.

#### CHAPTER IV.

##### *Manufacture, Sale and Distribution of Drugs.*

**Standards of quality.** 16. (1) For the purpose of this Chapter the expression "standard quality" when applied to a drug means that the drug complies with the standard set out in the Schedule.

(2) The Provincial Government, after consultation with the Board and after giving by notification in the official Gazette not less than three months' notice of its intention so to do, may by a like notification add to

or otherwise amend the Schedule for the purposes of this Chapter, and thereupon the Schedule shall be deemed to be amended accordingly.

17. For the purposes of this Chapter a drug shall be deemed to be misbranded—

- (a) if it is an imitation of, or substitute for, or resembles in a manner likely to deceive, another drug, or bears upon it or upon its label or container the name of another drug, unless it is plainly and conspicuously marked so as to reveal its true character and its lack of identity with such other drug; or
- (b) if it purports to be the product of a place or country of which it is not truly a product; or
- (c) if it is sold, or offered or exposed for sale, under a name which belongs to another drug; or
- (d) if it is so coloured, coated, powdered or polished that damage is concealed, or if it is made to appear of better or greater therapeutic value than it really is; or
- (e) if it is not labelled in the prescribed manner; or
- (f) if its label or container or anything accompanying the drug bears any statement, design or device which makes any false claim for the drug or which is false or misleading in any particular; or
- (g) if the label or container bears the name of an individual or company purporting to be the manufacturer or producer of the drug, which individual or company is fictitious or does not exist.

18. From such date as may be fixed by the Provincial Government by notification in the official Gazette in this behalf, no person shall himself or by any other person or his behalf—

- (a) manufacture for sale, or sell, or stock or exhibit for sale, or distribute—
- (i) any drug which is not of standard quality;
- (ii) any misbranded drug;

- (iii) any patent or proprietary medicine, unless there is displayed in the prescribed manner on the label or container thereof either the true formula or list of ingredients contained in it in a manner readily intelligible to members of the medical profession, or the number of the certificate of registration granted, in the manner prescribed by the Central Government, in respect of such medicine by the Central Drugs Laboratory after being correctly informed of the formula of such medicine;
- (iv) any drug which by means of any statement, design or device accompanying it or by any other means, purports or claims to cure or mitigate any such disease or ailment, or to have any such other effect as may be prescribed;
- (v) any drug, in contravention of any of the provisions of this Chapter or any rule made thereunder;
- (vi) sell, or stock or exhibit for sale, or distribute any drug which has been imported or manufactured in contravention of any of the provisions of this Act or any rule made thereunder;
- (vii) manufacture for sale or sell, or stock or exhibit for sale, or distribute any drug, except under, and in accordance with the conditions of, a licence issued for such purpose under this Chapter.

Provided that nothing in this section shall apply to the manufacture, subject to prescribed conditions, of small quantities of any drug for the purpose of examination, test or analysis.

Provided further that the Provincial Government may, after consultation with the Board, by notification in the official Gazette, permit, subject to any conditions specified in the notification, the manufacture for sale, sale or distribution of any drug or class of drugs not being of standard quality.

**Explanation.**—The formula or list of ingredients mentioned in sub-clause (iii) of clause (v) shall be deemed to be true and a sufficient compliance with

that sub-class 19, without disclosing a full and detailed recipe of the ingredients, it indicates correctly all the potent or poisonous substances contained therein together with an approximate statement of the composition of the medicine.

19. (1) Save as hereinafter provided in this section, it shall be no defence in a prosecution under this Chapter to prove merely that the accused was ignorant of the nature, substance or quality of the drug in respect of which the offence has been committed or of the circumstances of its manufacture or import, or that a purchaser, having bought only for the purpose of test or analysis, has not been prejudiced by the sale.

(2) For the purposes of section 18 a drug shall not be deemed to be unbranded or to be below standard quality only by reason of the fact that—

(a) there has been added thereto some innocuous substance or ingredient because the same is required for the manufacture or preparation of the drug as an article of commerce in a state fit for carriage or consumption and not to increase the bulk, weight or measure of the drug or to conceal its inferior quality or other defects; or

(b) in the process of manufacture, preparation or conveyance some extraneous substance has unavoidably become intermixed with it, provided that this clause shall not apply in relation to any sale or distribution of the drug occurring after the vendor or distributor became aware of such intermixture.

(3) A person, not being the manufacturer of a drug or his agent for the distribution thereof, shall not be liable for a contravention of section 18 if he proves—

(a) that he did not know, and could not with reasonable diligence have ascertained, that the drug in any way contravened the provisions of that section, and that the drug while in his possession remained in the same state as when he acquired it; or

(b) that he acquired the drug from a person resident in British India under a written warranty in the prescribed form and signed by such person that the drug does not in any way contravene the provisions of section 14, and that the drug while in his possession remained in the same state as when he acquired it;

Provided that a defence under clause (b) shall be open to a person only—

- (i) if he has, within seven days of the service on him of the summons, sent to the Inspector a copy of the warranty with a written notice stating that he intends to rely upon it and giving the name and address of the warrantor, and
- (ii) if he proves that he has, within the same period, sent written notice of such intention to the said warrantor.

Government  
Analysts.

20. The Provincial Government may, by notification in the official Gazette, appoint such persons as it thinks fit, having the prescribed qualifications, to be Government Analysts for such areas and in respect of such drugs or classes of drugs as may be specified in the notification:

Provided that a servant of the Crown serving under the Central Government or another Provincial Government shall not be so appointed without the previous consent of the Government under which he is serving.

Inspectors

21. (1) The Provincial Government may, by notification in the official Gazette, appoint such persons as it thinks fit, having the prescribed qualifications, to be Inspectors for the purposes of this Chapter within such local limits as it may assign to them respectively:

Provided that no person who has any financial interest in the manufacture, import or sale of drugs shall be appointed to be an Inspector under this subsection.

(2) Every Inspector shall be deemed to be a public servant within the meaning of the Indian Penal Code, and shall be officially subordinate to such authority as the Provincial Government may specify in this behalf.



22 Subject to the provisions of section 23 and of <sup>Proviso of</sup> any rules made by the Provincial Government in this behalf, an Inspector may, within the local limits for which he is appointed,—

- (a) inspect any premises wherein any drug is being manufactured and in the case of sera, vaccines and any other drug prescribed in this behalf the plant and process of manufacture and the means employed for standardising and testing the drug;
- (b) take samples of any drug which is being manufactured, or being sold or is stocked or exhibited for sale, or is being distributed;
- (c) where he has reason to believe that any drug which is being manufactured for sale, or being sold or is stocked or exhibited for sale, or is being distributed, contravenes any of the provisions of section 18, order in writing the person, in whose possession such drug may be, not to dispose of any stock of such drug for a specified period not exceeding ten days, or, unless the alleged contravention is such that the defect may be removed by the possessor of the drug, seize the stock of such drug;

Provided that the Inspector shall not take any action under this clause unless he has reported the facts to the District Magistrate or the Chief Presidency Magistrate and has been authorised by such Magistrate to take such action:

- (d) for any of the aforesaid purposes enter at all reasonable times, with such assistants, if any, as he considers necessary, any premises wherein any drug is being manufactured, or being sold or is stocked or exhibited for sale, or is kept for distribution;
- (e) exercise such other powers as may be necessary for carrying out the purposes of this Chapter or any rules made thereunder.

23. (1) Where an Inspector takes any sample of a <sup>Proviso of</sup> drug under this Chapter, he shall tender the fair price thereof and may require a written acknowledgment therefor.

(2) Where the price tendered under sub-section (f) is refused, or where the Inspector seizes the stock of any drug under clause (c) of section 22, he shall tender a receipt therefor in the prescribed form.

(3) Where an Inspector takes a sample of a drug for the purpose of test or analysis, he shall intimate such purpose in writing in the prescribed form to the person from whom he takes it and, in the presence of such person unless he wilfully absents himself, shall, divide the sample into four portions and effectively seal and suitably mark the same and permit such person to add his own seal and mark to all or any of the portions so sealed and marked:

Provided that where the sample is taken from premises whereon the drug is being manufactured, it shall be necessary to divide the sample into three portions only:

Provided further that where the drug is made up in containers of small volume, instead of dividing a sample as aforesaid, the Inspector may, and if the drug be such that it is likely to deteriorate or be otherwise damaged by exposure shall, take three or four, as the case may be, of the said containers after suitably marking the same and, where necessary, sealing them.

(4) The Inspector shall restore one portion of a sample so divided or one container, as the case may be, to the person from whom he takes it, and shall retain the remainder and dispose of the same as follows:—

- (i) one portion or container he shall forthwith send to the Government Analyst for test or analysis;
  - (ii) the second he shall produce to the Court before which proceedings, if any, are instituted in respect of the drug; and
  - (iii) the third, where taken, he shall send to the warrantor, if any, named under the proviso to sub-section (2) of section 18.
- (5) Where an Inspector takes any action under clause (c) of section 22,—

- (a) he shall use all despatch in ascertaining whether or not the drug contravenes any of the provisions of section 18 and, if it is

ascertained that the drug does not so contravene, forthwith revoke the order passed under the said clause or, as the case may be, take such action as may be necessary for the return of the stock seized;

- (b) if he seizes the stock of the drug, he shall as soon as may be inform a Magistrate and take his orders as to the custody thereof;
- (c) without prejudice to the institution of any prosecution, if the alleged contravention be such that the defect may be remedied by the possessor of the drug, he shall, on being notified that the defect has been so remedied, forthwith revoke his order under the said clause.

24. Every person for the time being in charge of any premises wherein any drug is being manufactured or is kept for sale or distribution shall, on being required by an Inspector so to do, be legally bound to disclose to the Inspector the place where the drug is being manufactured or is kept, as the case may be.

25. (7) The Government Analyst to whom a sample of any drug has been submitted for test or analysis under sub-section (4) of section 23, shall deliver to the Inspector submitting it a signed report in triplicate in the prescribed form.

(8) The Inspector on receipt thereof shall deliver one copy of the report to the person from whom the sample was taken and another copy to the warrantor, if any, named under the proviso to sub-section (4) of section 23, and shall retain the third copy for use in any prosecution in respect of the sample.

(9) Any document purporting to be a report signed by a Government Analyst under this Chapter shall be evidence of the facts stated therein, and such evidence shall be conclusive unless the person from whom the sample was taken or the said warrantor has, within twenty-eight days of the receipt of a copy of the report, notified in writing the Inspector or the Court before which any proceedings in respect of the sample are pending that he intends to adduce evidence in contravention of the report.

(4) Unless the sample has already been tested or analysed at the Central Drugs Laboratory, where a person has under subsection (3) notified his intention of adducing evidence in controversy of a Government Analyst's report, the Court may, of its own motion or in its discretion at the request either of the complainant or the accused, cause the sample of the drug produced before the Magistrate under subsection (4) of section 23 to be sent for test or analysis to the said Laboratory, which shall make the test or analysis and report in writing signed by, or under the authority of, the Director of the Central Drugs Laboratory the result thereof, and such report shall be conclusive evidence of the facts stated therein.

(5) The cost of a test or analysis made by the Central Drugs Laboratory under subsection (4) shall be paid by the complainant or accused, as the Court shall direct.

Purchaser  
of drug  
entitled to  
cause test  
or analysis.

26. Any person shall, on application in the prescribed manner and on payment of the prescribed fee, be entitled to submit for test or analysis to a Government Analyst any drug purchased by him and to receive a report of such test or analysis signed by the Government Analyst.

Punish-  
ment for  
contraven-  
tion of  
this  
Chapter.

27. Whoever himself or by any other person on his behalf manufactures for sale, sells, stocks or exhibits for sale, or distributes any drug in contravention of any of the provisions of this Chapter or any rule made thereunder shall be punishable with imprisonment which may extend to one year, or with fine which may extend to five hundred rupees, or with both.

Punish-  
ment for  
giving  
false  
warranty or  
statement  
of warranty.

28. (f) Whoever, in respect of any drug sold by him whether as principal or agent, gives to the purchaser a false warranty that the drug does not in any way contravene the provisions of section 15 shall, unless he proves that when he gave the warranty he had good reason to believe the same to be true, be punishable with imprisonment which may extend to one year, or with fine which may extend to five hundred rupees, or with both.

(g) Whoever applies or permits to be applied to any drug sold, or stocked or exhibited for sale, by

him, whether on the container or label or in any other manner, a warranty given in respect of any other drug, shall be punishable with imprisonment which may extend to one year, or with fine which may extend to five hundred rupees, or with both.

29. Whoever uses any report of a test or analysis made by the Central Drugs Laboratory or by a Government Analyst, or any extract from such report, for the purpose of advertising any drug, shall be punishable with fine which may extend to five hundred rupees.

Penalty for  
use of  
Government  
Analyst's  
report for  
advertising.

30. Whoever, having been convicted of any offence under section 27 or section 28 or section 29, is again convicted of an offence under the same section shall be punishable with imprisonment which may extend to two years, or with fine which may extend to one thousand rupees, or with both.

Penalty for  
subsequent  
offences.

31. Where any person has been convicted under this Chapter for contravening any such provision of this Chapter or any rule made thereunder as may be specified by rule made in this behalf, the stock of the drug in respect of which the contravention has been made shall be liable to confiscation.

Confiscation.

32. (1) No prosecution under this Chapter shall be instituted except by an Inspector.

Complaint  
of offence.

(2) No Court inferior to that of a Presidency Magistrate or of a Magistrate of the first class shall try an offence punishable under this Chapter.

(3) Nothing contained in this Chapter shall be deemed to prevent any person from being prosecuted under any other law for any act or omission which constitutes an offence against this Chapter.

33. (1) The Provincial Government may, after consultation with the Board and after previous publication by notification in the official Gazette, make rules for the purpose of giving effect to the provisions of this Chapter.

Power of  
Provincial  
Government  
to make  
rules.

(2) Without prejudice to the generality of the foregoing power, such rules may—

- (a) provide for the establishment of laboratories for testing and analysing drugs;
- (b) prescribe the qualifications and duties of Government Analysts and the qualifications of Inspectors;

- (c) prescribe the methods of test or analysis to be employed in determining whether a drug is of standard quality;
- (d) prescribe, in respect of biological and organo-metallic compounds, the units or methods of standardisation;
- (e) prescribe the forms of licences for the manufacture for sale, for the sale and for the distribution of drugs or any specified drug or class of drugs, the form of application for such licences, the conditions subject to which such licences may be issued, the authority empowered to issue the same and the fees payable therefor;
- (f) specify the diseases or ailments which a drug may not purport or claim to cure or mitigate and such other effects which a drug may not purport or claim to have;
- (g) prescribe the conditions subject to which small quantities of drugs may be manufactured for the purpose of examination, test or analysis;
- (h) require the date of manufacture and the date of expiry of potency to be clearly and truly stated on the label or container of any specified drug or class of drugs, and prohibit the sale, stocking or exhibition for sale, or distribution of the said drug or class of drugs after the expiry of a specified period from the date of manufacture or after the expiry of the date of potency;
- (i) prescribe the conditions to be observed in the packing in bottles, packages and other containers of drugs, and prohibit the sale, stocking or exhibition for sale, or distribution of drugs packed in contravention of such conditions;
- (j) regulate the mode of labelling packed drugs, and prescribe the matters which shall or shall not be included in such labels;

- (k) prescribe the maximum proportion of any poisonous substance which may be added to or contained in any drug, prohibit the manufacture, sale or stocking or exhibition for sale, or distribution of any drug in which that proportion is exceeded, and specify substances which shall be deemed to be poisonous for the purposes of this Chapter and the rules made thereunder;
- (l) require that the accepted scientific name of any specified drug shall be displayed in the prescribed manner on the label or wrapper of any patent or proprietary medicine containing such drug;
- (m) prescribe the form of warranty referred to in sub-section (2) of section 19;
- (n) regulate the powers and duties of Inspectors;
- (o) prescribe the forms of report to be given by Government Analysts, and the manner of application for test or analysis under section 26 and the fees payable therefor;
- (p) specify the offences against this Chapter or any rule made thereunder in relation to which the stock of the drug shall be liable to confiscation under section 31;
- (q) provide for the exemption, conditionally or otherwise, from all or any of the provisions of this Chapter or the rules made thereunder of any specified drug or class of drugs.

34. No suit, prosecution or other legal proceeding shall lie against any person for anything which is in good faith done or intended to be done under this Chapter.

Provisions  
do not extend  
to any person  
under this  
Chapter.

## THE SCHEDULE.

(See sections 8 and 16.)

*Standards to be supplied with by imported drugs and by drugs manufactured for sale, and, stored or retained for sale, or distributed.**Class of drug.**Standard to be supplied with.*1 *Patent or proprietary medicine.*

The formulae or list of ingredients displayed on the printed wrapper on the label or container, or the formulae directed on the United Drug Laboratory, in the case may be.

2 *Schismatic proprietary drugs as vitamins, salts, tinctures, essences, and mixtures and biological products of such nature.*

The standards maintained at the National Institute for Medical Research, London, and such further standards of strength, quality and purity as may be prescribed.

3 *Vitamins, hormones and analogous products.*

The standards maintained at the National Institute for Medical Research, London, and such further standards of strength, quality and purity as may be prescribed.

4 *Other drugs.*

The standards of identity, purity and strength specified in the latest edition of the British Pharmacopoeia or the Tripartite Pharmacopoeial Codex or any other pharmacopoeia, or adopted by the Pharmacopoeia Commission or Biological Standardization of the League of Nations.

G. H. SPENCE,

*Secretary to the Government of India.*

(Republished by order of His Excellency the Governor)

P. APPU SAIR,

*Secretary to Government, Legal Department.*



The following Act of the Indian Legislature received the assent of the Governor-General on the 10th April, 1940, and is hereby promulgated for general information:—

ACT No. XXIV OF 1940.

*An Act further to amend the Indian Mines Act, 1923.*

WHEREAS it is expedient further to amend the Indian Mines Act, 1923, for the purposes hereinafter appearing; It is hereby enacted as follows:—

1. This Act may be called the Indian Mines <sup>Amendment</sup> (Amendment) Act, 1940.

2. In clause (v) of sub-section (i) of section 10 of <sup>Amendment</sup> the Indian Mines Act, 1923 (hereinafter referred to as the said Act), for the words "the Government" <sup>of section 10, Act IV of 1923.</sup> the words "the Crown" shall be substituted.

3. In sub-section (1A) of section 19 of the said <sup>Amendment</sup> Act— <sup>of section 19, Act IV of 1923.</sup>

(a) the brackets and letter " (a) " at the beginning, and the word " or " at the end of clause (a) shall be omitted, and  
(b) clause (b) shall be omitted.

4. In section 29 of the said Act, after clause (k) <sup>Amendment</sup> the following clause shall be inserted, namely:— <sup>of section 29, Act IV of 1923.</sup>

" (kk) for prohibiting the employment in a mine either as manager or in any other specified capacity of any persons except persons paid by the owner of the mine and directly answerable to the owner or manager of the mine; "

G. H. SPENCE,

*Secretary to the Government of India.*

(Regulated by order of His Excellency the Governor)

P. APPU NAIR,

*Secretary to Government, Legal Department.*

The following Act of the Indian Legislature received the assent of the Governor General on the 10th April, 1940, and is hereby promulgated for general information:—

# ACT No. XXV OF 1940.

*An Act further to amend the Petroleum Act, 1934.*

WHEREAS it is expedient further to amend the Petroleum Act, 1934, for the purposes hereinafter appearing; It is hereby enacted as follows:—

1. This Act may be called the Petroleum (Amendment) Act, 1940.

2. In section 2 of the Petroleum Act, 1934 (herein after referred to as the said Act),—

(a) to sub-section (2) the following proviso shall be added, namely:—

*Provided further that the total quantity of dangerous petroleum which may be stored without a licence under clause (b) shall not exceed twenty gallons, notwithstanding that such owner may possess other motor conveyances or engines;*

(b) in sub-section (2), after the word, brackets and letter " clause (b) " the words, brackets and figure, " of sub-section (1) " shall be inserted.

3. In section 29 of the said Act,—

(a) in sub-section (1), after the word " shall " the following shall be inserted, namely:—  
" unless section 2 of the Customs Act, 1917, is applicable to the circumstances ";

(b) in sub-section (2), for the words " this section " the word, brackets and figure " sub-section (2) " shall be substituted;

XXV of 1940.

XXV of 1940.

XXV of 1940.

Amendment of section 2, Act XXX of 1934.

Amendment of section 29, Act XXX of 1934.

(c) in sub-section (4), after the words "in pursuance of this section" the words, brackets and figure "and of any inquiry held by a coroner in a case to which sub-section (1) refers" and after the words "the Central Government" the words "the Chief Inspector of Explosives in India," shall be inserted.

G. H. SPENCE,

*Secretary to the Government of India.*

(Republished by order of His Excellency the Governor)

P. APPU NAIR,

*Secretary to Government, Legal Department.*

The following Act of the Indian Legislature received the assent of the Governor General on the 19th April, 1940, and is hereby promulgated for general information:—

ACT No. XXVI OF 1940.

*An Act further to amend the Motor Vehicles Act, 1939.*

WHEREAS it is expedient further to amend the Motor Vehicles Act, 1939, for the purposes hereinafter appearing; It is hereby enacted as follows:—

1. This Act may be called the Motor Vehicles (Amendment) Act, 1940.

2. In section 46 of the Motor Vehicles Act, 1939,—

(a) for clauses (a) and (b) the following clause shall be substituted, namely:—

"(a) limit the number of stage carriages or stage carriages of any specified type for which stage carriage permits may be granted in the region or in any specified area or on any specified route within the region;"

(b) clauses (c), (d) and (e) shall be re-lettered as clauses (b), (c) and (d), respectively;

(c) in clause (d) as so re-lettered, after clause (ii) the following sub-clause shall be inserted, namely:—

"(iii) that the stage carriage or stage carriages shall be used only on specified routes or in a specified area;"

G. H. SPENCE,

Secretary to the Government of India.

(Republished by order of His Excellency the Governor)

P. APPU NAIR,

Secretary to Government, Legal Department.

The following Act of the Indian Legislature received the assent of the Governor General on the 15th April, 1940, and is hereby promulgated for general information:—

ACT No XXVII OF 1940.

*An Act to make better financial provision for the Imperial Council of Agricultural Research.*

WHEREAS it is expedient to make better financial provision for the carrying out by the Imperial Council of Agricultural Research of the objects for which it is established as set forth in the Memorandum of Association of that body, and for this purpose to impose on certain articles a cess by way of customs duty on export, the proceeds of which shall be paid to the said Council;

It is hereby enacted as follows:—

1. (1) This Act may be called the Agricultural Produce Cess Act, 1940.

(2) It extends to the whole of British India.

2. In this Act, unless there is anything repugnant to the subject or context,—

(a) "Collector" means a Customs-collector as defined in clause (c) of section 3 of the Sea Customs Act, 1878, or a Collector of land Customs as defined in clause (c) of section 2 of the Land Customs Act, 1924, as the case may be, and

(b) "Council" means the Imperial Council of Agricultural Research.

3. (1) A customs duty at the rate of one-half of <sup>the rate</sup> ~~the rate~~ per cent ad valorem shall be levied on all articles included in the Schedule which are exported from British India:

Provided that the said duty shall not be levied on articles proved to the satisfaction of the Collector not to have been produced in India.

(d) The Central Government may, by notification in the official Gazette, fix for the purposes of levying the said duty tariff values of any articles included in the Schedule, and may alter any tariff values for the time being in force.

Power to  
exclude  
articles from  
Schedule.

4. The Central Government may, after previous consultation with the Council, by notification in the official Gazette, direct that any article specified in the Schedule shall cease to be subject to the duty imposed by section 3, and thereupon, so long as the notification remains in force, that article shall be deemed not to be included in the Schedule.

Refund of,  
and charge  
on duty,  
etc.

5. The Central Board of Revenue may make rules providing, on such conditions as may be specified in the rules, for—

- (a) the refund of duty levied where articles are exported by land and subsequently imported into India, and
- (b) the export by land, without payment of the duty, of articles which are subsequently to be imported into India.

Payment of  
money to  
Council and  
expenditure  
of same by  
Council.

6. (1) The proceeds of the duty levied under this Act reduced by the cost of collection as determined by the Central Government shall be paid to the Council.

(2) The amount so due shall be paid by the Central Government to the Council at intervals of not more than six months.

(3) The expenditure of the money so paid to the Council shall be subject to such limitations as may be imposed by rules made in this behalf by the Central Government.

Standing  
Finance  
Committee.

7. (1) The Council shall constitute a Standing Finance Committee, of which one member shall be chosen from among the representatives of the Central Legislature on the governing body of the Council, and one member shall be an officer appointed by the Central Government.

(2) Subject to the provisions of sub-section (1), the constitution, functions and procedure of the Standing Finance Committee shall be regulated in such manner as the Council may with the previous approval of the Central Government determine.